

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Financial Statements**  
As of and For the Year Ended December 31, 2019

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

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AND UNIFORM GUIDANCE**

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## INDEPENDENT AUDITORS' REPORT

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Ouachita Parish Police Jury** (the Police Jury) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Basis for Adverse Opinion on Aggregate Discretely Presented Component Units**

As discussed in Note 1 - B, the financial statements do not include financial data for all of the Police Jury's legally separate component units. Accounting principles generally accepted in the

**Ouachita Parish Police Jury  
Monroe, Louisiana**

United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of this departure from accounting principles generally accepted in the United States of America on the assets, liabilities, net assets, revenues, and expenses of aggregate discretely presented component units are not reasonably determinable.

**Adverse Opinion on Aggregate Discretely Presented Component Units**

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the Ouachita Parish Police Jury, as of December 31, 2019, or the changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Ouachita Parish Police Jury as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information (Part A) and (Part B)*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 17; budgetary comparison information, pages 88 through 93; Other Post-Employment Benefits Schedules of Funding Progress and Employer Contributions, page 94; and Schedules of Employer's Proportionate Share of Net Pension Liability and Employer's Contributions, pages 95 and 96 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ouachita Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial schedules (schedules 9 through 22); the Schedule of Police Jury Compensation (Schedule 23) and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Schedule 24) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards (Schedule 25) is presented for purposes of additional analysis as required by *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial schedules, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial schedules; the Schedule of Police Jury Compensation and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2020 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

*Woodard & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**September 30, 2020**

**REQUIRED SUPPLEMENTARY INFORMATION  
(PART A)**

# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Management's Discussion and Analysis (MD&A)**

For the Year Ended December 31, 2019

(unaudited)

Our discussion and analysis of Ouachita Parish Police Jury's (the Police Jury's) financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2019. Please read it in conjunction with the Police Jury's financial statements.

### **FINANCIAL HIGHLIGHTS**

Our financial statements provide these insights into the results of this year's operations:

- Assets of the Police Jury exceeded liabilities at the close of the most recent fiscal year by approximately \$275 million (net position). Of this amount, there is a negative \$29 million (unrestricted net position).
- The Police Jury's total net position increased by approximately \$8.4 million during 2019. Governmental activities' net position increased approximately \$8.5 million during 2019, while business-type activities' net position decreased by approximately \$124,000
- As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$136.8 million, an increase of approximately \$8.4 million in comparison with the prior year. Approximately 5.4% of this total amount, \$7.5 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 94.6% or \$129.4 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Note 16.
- In April 2016, voters on the west side of the parish approved a 0.39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. During 2019, the district collected \$1,863,000 in sales taxes. It is estimated that the tax will continue to generate approximately \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the re-construction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects. During 2018 there were 5 large road projects that totaled \$2,155,324, and \$665,622 for 3 projects during 2019.
- On November 18, 2017, voters on the east side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements as well as off-road drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043. It is estimated that the tax will generate \$2,800,000 per year. The district sold \$7,000,000 bonds in 2018 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the re-construction of roads within the district and provide matching funds for projects awarded through FEMA's Hazard Mitigation Grant Program. Approximately 25% of the tax revenue per year will go to retire the debt and the remaining 75% will be used over the years for other road and drainage projects. Several new funds have been created to account for these HMGP projects
- In 2017, we mentioned the parish suffered historic flooding after a rain event dropped nearly 27

# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Management's Discussion and Analysis (MD&A)**

For the Year Ended December 31, 2019

(unaudited)

inches of rain in a 2 day period in March 2016. A disaster was declared by the parish, the state and the federal government which is FEMA DR-4263. Several departments spent funds on response and recovery. FEMA will only reimburse 75% of the approved response and recovery funds. The parish has received some reimbursements during 2017, 2018, and 2019. Also during 2017, the U.S. Department of Housing and Urban Development announced that it has set aside funds through the Community Development Block Grant program (CDBG) to assist with the 25% match. In addition, there have been funds reallocated from previous disasters through FEMA's Hazard Mitigation Grant Program (HMGP) to Ouachita Parish. The OPPJ has accepted a proposal for a grant manager in order to assist the OPPJ with utilizing the HMGP funding and the potential CDBG matching funds. We anticipate that the funding will be significant and shared with the Cities of Monroe and West Monroe. It may take 2 to 4 years before construction may begin on projects from the HMGP funds. The Parish will use the new East Ouachita Economic Development District's (EOEDD) funds to match the HMGP projects. The projects will be significant with estimated construction cost being \$16,000,000. Of that we anticipate \$10,300,000 in federal funding and \$5,700,000 local funds from the EOEDD.

### **USING THIS ANNUAL REPORT**

The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and for its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give some insights into the Police Jury's overall financial health. Fund financial statements report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General Fund, Fire Department, Public Library, the Correctional Center and the Urban Systems Special Revenue Funds.

In accordance with Governmental Accounting Standards Board Statement No. 34, the statements focus on the Police Jury as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government), and should enhance the Police Jury's accountability.

Our auditors have provided assurance in their independent auditors' report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements, after considering the fact that certain component units are not included, are fairly stated. Varying degrees of assurance are being provided by the auditors regarding the Required Supplementary Information (RSI) and the Other Supplemental Information. A user of this report should read the Independent Auditors' Report carefully to ascertain the level of assurance being provided for each part of this report.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis (MD&A)

For the Year Ended December 31, 2019

(unaudited)

### Reporting on the Police Jury as a Whole

#### *Government-Wide Financial Statements*

The government-wide financial statements (see Statements A and B) are designed to be similar to private-sector business in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. These statements combine governmental funds' current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a total column for the business-type activities of the primary government.

#### *The Statement of Net Position (Statement A) and the Statement of Activities (Statement B)*

One of the most important questions asked about the Police Jury is, "Is the Police Jury, as a whole, better or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the Police Jury's financial statements, report information on the Police Jury as a whole and its activities in a way that helps you answer this question. We prepare these statements to include *all* assets and liabilities, using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services and/or subsidy to various business-type activities.

These two statements report the Police Jury's *net position* - the difference between assets and liabilities, as reported in the Statement of Net position - as one way to measure the Police Jury's financial health, or *financial position*. Over time, *increases or decreases* in the Police Jury's net position - as reported in the Statement of Activities - are one indicator of whether its *financial health* is improving or deteriorating. The relationship between revenues and expenses is the Police Jury's *operating results*. However, the Police Jury's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of health and welfare services provided to parish citizens and the condition of roads, bridges and drainage systems to assess the *overall health* of the Police Jury.

The governmental activities reflect the Police Jury's basic services including public safety (fire and law enforcement), general government (executive, legislative, judicial, finance and administrative services), streets and drainage, traffic and transportation, culture and recreation, health and welfare, economic development, conservation, and urban redevelopment and housing. These services are financed primarily with taxes and government grants. The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operations including depreciation. The Police Jury's sewerage collection programs are reported here.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis (MD&A)

For the Year Ended December 31, 2019

(unaudited)

### Reporting the Police Jury's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for *specific activities* or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

**Fund Financial Statements** The Police Jury's fund financial statements (Statements C through G) provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

**Governmental Funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major funds (see Statements C and D) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan is typically developed. Unlike the government-wide financial statements, governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Police Jury's operations and the services it provides. Such information may be useful in evaluating a government's current financing requirements. All non-major governmental funds are presented in one column titled Other Governmental Funds. Combining financial schedules of the non-major funds can be found in the other supplementary information section that follows the Basic Financial Statements.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in the reconciliations of the Governmental Funds Balance Sheet to the Statement of Net Position and of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities.

**Proprietary Funds** encompass both enterprise and internal service funds on the fund financial statements (see Statements E, F, and G). Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Police Jury's various functions. The Police Jury uses internal service funds to account for its self-insured insurance and group hospitalization activities. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining schedules of the non-major individual enterprise and internal service funds can be found in the other supplementary information section following the basic financial statements.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis (MD&A)

For the Year Ended December 31, 2019

(unaudited)

*Fiduciary funds* are used to account for resources held by the Police Jury in a trustee capacity or as an agent for others. The Police Jury did not have any fiduciary funds at December 31, 2019.

The total columns on the governmental funds' financial statements (see Statements C and D) require reconciliation to the government-wide financial statements. The governmental funds' differences result from the different measurement focus and the reconciliation is presented on the pages following each statement. The flow of current financial resources reflects inter-fund transfers as other financial sources as well as capital expenditures as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligations into the *Governmental Activities* column in the Statement of Net Position.

### Capital Assets

General capital assets include land, construction in progress, buildings, equipment and furniture, books, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the Police Jury's capitalization threshold (see Note 1 – J). All projects completed and acquisitions occurring in the year ended December 31, 2019, have been capitalized. The Police Jury has capitalized all purchased capital assets and all donated capital assets.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* (Part B), the budgetary comparison schedules, the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Employer's Share of Net Pension Liability, and the Schedule of Employer Contributions. Required supplementary information can be found in Schedules 1 through 8 of this report.

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Schedules 9 through 22 as well as the Schedule of Police Jury Compensation (Schedule 23) and the Schedule of Compensation, Benefits, and Other Payments to Agency Head of Chief Executive Officer (Schedule 24).

Also included in the report are the Office of Management and Budget 2 CFR 200 (Uniform Guidance) Single Audit reports and the Schedule of Expenditures of Federal Awards (Schedule 25).

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Management's Discussion and Analysis (MD&A)**

For the Year Ended December 31, 2019

(unaudited)

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**THE POLICE JURY AS A WHOLE** The Police Jury's net position is \$275 million at December 31, 2019. Of this amount, \$304 million was restricted or invested in capital assets. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net position for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

The following table reflects the condensed Statement of Net Position for 2019, with comparative figures from 2018:

**Table 1**

**OUACHITA PARISH POLICE JURY**

**Condensed Statement of Net Position**

**December 31, 2019 and 2018**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>Assets</b>						
Current and other assets	\$ 151,836,789	\$ 144,047,605	\$ 145,407	\$ 130,678	\$ 151,982,196	\$ 144,178,283
Capital assets	185,017,323	183,447,708	1,378,907	1,522,171	186,396,230	184,969,879
Total assets	336,854,112	327,495,313	1,524,314	1,652,849	338,378,426	329,148,162
Deferred outflows of resources	16,169,425	8,713,110	-	-	16,169,425	8,713,110
<b>Liabilities</b>						
Current and other liabilities	6,279,554	7,532,053	55,914	32,596	6,335,468	7,564,649
Long-term liabilities	65,596,147	53,248,278	270,000	298,000	65,866,147	53,546,278
Total Liabilities	71,875,701	60,780,331	325,914	330,596	72,201,615	61,110,927
Deferred inflows of resources	5,630,213	8,490,971	-	-	5,630,213	8,490,971
<b>Net Position</b>						
Invested in capital assets,						
net of debt	188,153,059	179,134,329	1,108,907	1,224,171	189,261,966	180,358,500
Restricted	115,904,920	108,820,893	58,502	58,502	115,963,422	108,879,395
Unrestricted	(28,540,357)	(21,018,101)	30,991	39,580	(28,509,366)	(20,978,521)
Total net position	\$ 275,517,623	\$ 266,937,121	\$ 1,198,400	\$ 1,322,253	\$ 276,716,023	\$ 268,259,374

The negative \$28.6 million in unrestricted net position of governmental activities represents the *accumulated* results of all past year's operations. Net position of governmental activities decreased by \$7.5 million from the prior year. The changes in net position are discussed later in this MD&A.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Management's Discussion and Analysis (MD&A)**

For the Year Ended December 31, 2019

(unaudited)

The Police Jury's *combined* net position at year-end totaled \$277 million. Approximately 68% (\$189.2 million) of the Police Jury's net position as of December 31, 2019, reflects the Police Jury's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 42% of the Police Jury's net position (\$116 million) are subject to external restrictions on how they may be used, such as property tax approved by the electorate for specific purposes. The remaining is a negative 10% (\$28.6 million) of net position, referred to as unrestricted. The results of this year's operations for the primary government as a whole are reported in the Statement of Activities.

The following Table 2 provides a summary of the changes in net position for the year ended December 31, 2019, with comparative figures from 2018:

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Management's Discussion and Analysis (MD&A)**

For the Year Ended December 31, 2019

(unaudited)

**Table 2**  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Activities**  
**For the years ended December 31, 2019 and 2018**

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Program revenues</b>						
Charges for services	\$ 10,449,450	\$ 9,185,482	\$ 214,936	\$ 208,415	\$ 10,664,386	\$ 9,393,897
Operating grants and contributions	9,088,021	7,567,715	-	-	9,088,021	7,567,715
Capital grants and contributions	3,783,509	4,244,721	-	-	3,783,509	4,244,721
<b>General Revenues</b>						
Ad valorem taxes	38,848,419	39,097,299	-	-	38,848,419	39,097,299
Sales taxes	21,065,614	19,542,750	-	-	21,065,614	19,542,750
Other general revenues	14,126,307	13,292,277	4,185	3,129	14,130,492	13,295,406
<b>Total revenues</b>	<b>97,361,320</b>	<b>92,930,244</b>	<b>219,120</b>	<b>211,544</b>	<b>97,580,441</b>	<b>93,141,788</b>
<b>Functions/Program Expenses:</b>						
Current						
Legislative	248,154	248,896	-	-	248,154	248,896
Judicial	8,542,649	7,757,879	-	-	8,542,649	7,757,879
Elections	187,221	277,189	-	-	187,221	277,189
Finance and administrative	2,589,967	2,176,682	-	-	2,589,967	2,176,682
Other general government	7,387,848	7,377,205	-	-	7,387,848	7,377,205
Public safety	41,510,566	38,654,910	-	-	41,510,566	38,654,910
Public works	8,401,819	8,588,006	-	-	8,401,819	8,588,006
Health and welfare	4,223,840	3,929,028	-	-	4,223,840	3,929,028
Culture and recreation	8,880,368	8,283,079	-	-	8,880,368	8,283,079
Economic development and assistance	6,454,769	5,518,781	-	-	6,454,769	5,518,781
Interest	353,618	347,252	-	-	353,618	347,252
Sewer	-	-	342,976	320,261	342,976	320,261
<b>Total function/program expenses</b>	<b>88,780,819</b>	<b>83,158,907</b>	<b>342,976</b>	<b>320,261</b>	<b>89,123,795</b>	<b>83,479,168</b>
<b>Increase (decrease) in net position</b>	<b>8,580,501</b>	<b>9,771,337</b>	<b>(123,856)</b>	<b>(108,717)</b>	<b>8,456,646</b>	<b>9,662,620</b>
Net position, beginning of year, as original reported	266,937,121	269,028,020	1,322,255	1,430,970	268,259,376	270,458,990
Prior period adjustment	-	(11,862,236)	-	-	-	(11,862,236)
Net position, beginning of year, restated	266,937,121	257,165,784	1,322,255	1,430,970	268,259,376	258,596,754
Net position, end of year	<b>\$ 275,517,622</b>	<b>\$ 266,937,121</b>	<b>\$ 1,198,400</b>	<b>\$ 1,322,253</b>	<b>\$ 276,716,022</b>	<b>\$ 268,259,374</b>

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Management's Discussion and Analysis (MD&A)

For the Year Ended December 31, 2019

(unaudited)

**Changes in Net Position** The Police Jury's total revenues were \$97.5 million and the total cost of all programs and services was \$89.1 million. Therefore, net position increased \$8.4 million from operations during the year.

**Governmental Activities** net position increased \$8.5 million in 2019. The cost of all of the *governmental* activities this year was \$88.8 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$74 million because some of the cost was paid by those who benefited from the programs (\$10.4 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$9.1 million).

In the table which follows, we have presented the cost of each of the Police Jury's eight largest functions -judicial, finance and administration, other general government, public safety, public works, health and welfare, culture and recreation, and economic and government assistance as well as each program's *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**  
**OUACHITA PARISH POLICE JURY**  
 Governmental Activities  
 Years Ended December 31, 2019 and 2018

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
Judicial	\$ 8,542,649	\$ 7,757,879	\$ 4,067,334	\$ 3,451,950
Finance and administration	2,589,967	2,176,682	966,315	507,036
Other general government	7,387,848	7,377,205	7,387,848	7,377,205
Public safety	41,510,566	38,654,910	35,440,420	34,041,413
Public works	8,401,819	8,588,006	3,670,419	3,940,324
Health and welfare	4,223,840	3,929,028	4,048,518	3,724,492
Culture and recreation	8,880,368	8,283,079	8,675,701	8,078,258
Economic and Government Assistance	6,454,769	5,518,778	414,291	166,371
All others	788,993	873,338	788,993	873,938
Totals	\$ 88,780,819	\$ 83,158,905	\$ 65,459,839	\$ 62,160,987

*Governmental Activities* net position increased \$8.5 million. Some factors affecting the change in net position for governmental activities were:

- (1) a \$1.2 million increase in charges for services.
- (2) a \$1.5 million increase in operating grants and contributions
- (3) a \$1.5 million increase in sales taxes
- (4) an increase in public safety expenses of \$2.9 million

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis (MD&A)

For the Year Ended December 31, 2019

(unaudited)

*Business-Type Activities* net position decreased by approximately \$124,000 in 2019.

### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

**THE POLICE JURY'S FUNDS** As we noted earlier, the Police Jury uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Police Jury is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the Police Jury's overall financial health.

**Governmental Funds** The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, the *restricted*, *committed*, and *unassigned* fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. These fund balances are further described in Note 16.

As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$136.8 million, an increase of approximately \$8.4 million in comparison with the prior year. Approximately 10.4% of this total amount, \$14.2 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 89.6% or \$122.6 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Note 16

The General Fund is the chief operating fund of the Ouachita Parish Police Jury. At the end of the fiscal year, total fund balance of the General Fund was approximately \$12.1 million of which \$4.6 million was committed leaving \$7.5 million unassigned. For 2019, fund balance increased by \$680,000 versus the \$1,025,000 increase in 2018.

The Fire Department Fund balance increased by approximately \$866,000 in 2019 versus an \$1.2 million increase in 2018. The Fire Department experienced a \$47,000 decrease in property taxes, a \$92,000 increase in interest earnings and a \$146,000 decrease in capital asset purchases in 2019. Finally, in 2019 and 2018, the Fire Department transferred \$1,900,000 and \$1,400,000, respectfully, to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures.

The Public Library Fund balance increased by approximately \$977,000 in 2019 versus a \$1.3 million increase in 2018. The Library collected \$63,000 less in property taxes, and \$69,000 more in interest earnings in 2018, however, this increase is primarily due to the Library's effort to conserve in all expenditures, in addition to still transferring \$500,000 into its Capital Outlay Fund during 2019. The Library is considering future capital improvements. Part of this fund balance and the Capital Outlay fund will be used for future major capital expenditures.

The Public Works Fund balances increased by approximately \$508,000 in 2019 versus a \$480,000 increase in 2018. Public Works had an approximate \$251,000 increase in sales taxes in 2019 after a \$20,000 decrease in 2018. Transfers out for 2019 were \$1.175 million while transfers out for 2018 and 2017 were \$500,000 each as the department continues to save for new road striping projects.

The Correctional Center Fund increased by approximately \$1.4 million in both 2018 and 2019. Increases in fees, charges and commissions from housing more inmates, interest revenue, and other revenue led to total revenue increasing by \$1.2 million in 2019 vs a \$77,000 decrease in 2018.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis (MD&A)

For the Year Ended December 31, 2019

(unaudited)

**Proprietary Funds** The Police Jury's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net position of approximately \$1.3 million.

### GENERAL FUND BUDGETARY HIGHLIGHTS

**Budgetary Highlights** Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures.

The total difference between the original General Fund budget and the final amended budget was a decrease in appropriations by approximately \$200,000. The decrease is a result of lower legislative and judicial appropriations made than expected. Resources budgeted increased about \$300,000 due mainly to an increase in anticipated increase in tax revenue in the amount of \$95,000 and the increase in interest income in the amount of \$83,000. These changes resulted in a net increase of approximately \$1,060,000 in budgeted fund balance.

When actual results for 2019 are compared with the final budget, revenue and other sources exceeded budgeted collections by approximately \$840,000. Expenditures and transfers were approximately \$800,000 more than appropriated, resulting in a negative variance. This was due primarily to unexpected increases in Public Safety and Capital Outlay appropriations.

### CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets** The Policy Jury's investment in capital assets for its governmental and business type activities as of December 31, 2019, amounted to \$185 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress buildings, equipment and furniture, and infrastructure assets such as roads, highways, and drainage and sewer systems.

Table 4  
OUACHITA PARISH POLICE JURY  
Capital Assets (Net of Accumulated Depreciation)  
December 31, 2019 and 2018

	Governmental		Business-Type		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 12,466,671	\$ 12,085,359	\$ 11,870	\$ 11,870	\$ 12,478,541	\$ 12,097,229
Construction in progress	26,508,579	25,112,665	-	-	26,508,579	25,112,665
Buildings	63,163,586	61,308,893	3,500	3,500	63,167,086	61,312,393
Equipment and Furniture	43,986,150	40,305,467	18,883	18,883	44,005,033	40,324,350
Books	5,082,301	4,982,516	-	-	5,082,301	4,982,516
Infrastructure	285,089,287	281,006,193	4,590,092	4,590,092	289,679,379	285,596,285
Less: accumulated depreciation	(251,279,251)	(241,353,385)	(3,245,439)	(2,958,908)	(254,524,690)	(244,312,293)
Total Net Capital Assets	\$ 185,017,323	\$ 183,447,708	\$ 1,378,906	\$ 1,665,437	\$ 186,396,229	\$ 185,113,145

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Management's Discussion and Analysis (MD&A)

For the Year Ended December 31, 2019

(unaudited)

Major capital asset events during the current fiscal year included the following:

- Construction in Progress on the following projects:
  - Drainage for \$2,424,000
  - Major road infrastructure for \$23,142,000
  - Buildings for \$942,000

Additional information on the Police Jury's capital assets can be found in Note 5 of this report.

**Long-Term Debt** At the end of the current fiscal year, the Policy Jury had \$270,000 in revenue refunding bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues. Another \$11,040,000 is outstanding on governmental activities for the following bond issues:

In April 2016, voters on the west side of the parish approved a .39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. It is estimated that the tax will generate \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016 to be paid back with the proceeds of the tax over a 10 year term. The proceeds of the bond sales will expedite the re-construction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects. See Note 8 for outstanding long-term debt.

On November 18, 2017, voters on the east side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements as well as off-road drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043. It is estimated that the tax will generate \$2,800,000 per year. The district sold \$7,000,000 bonds in 2018 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the re-construction of roads within the district and provide matching funds for projects awarded through FEMA's Hazard Mitigation Grant Program. Approximately 25% of the tax revenue per year will go to retire the debt and the remaining 75% will be used over the years for other road and drainage projects. Several new funds have been created to account for these HMGP projects.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis (MD&A)

For the Year Ended December 31, 2019

(unaudited)

Table 5

### OUACHITA PARISH POLICE JURY Summary of Outstanding Debt at Year End December 31, 2019 and 2018

	Governmental		Business-Type		Total	
	2019	2018	2019	2018	2019	2018
Claims payable	\$ 1,986,043	\$ 1,838,005	\$ -	\$ -	\$ 1,986,043	\$ 1,838,005
Compensated absences	2,759,015	2,563,038	-	-	2,759,015	2,563,038
Other Post-employment benefits	18,485,541	16,259,193	-	-	18,485,541	16,259,193
Pensions	31,325,548	20,303,120	-	-	31,325,548	20,303,120
Capital leases	-	34,922	-	-	-	34,922
Sales Tax Bonds	11,040,000	12,250,000	-	-	11,040,000	12,250,000
Utilities revenue bonds	-	-	270,000	298,000	270,000	298,000
Total	\$ 65,596,147	\$ 53,248,278	\$ 270,000	\$ 298,000	\$ 65,866,147	\$ 53,546,278

Compensated absences include accrued vacation pay. We present more detailed information about our long-term liabilities in Notes 8, 9, 10, 11 and 12 of the Notes to the Financial Statements.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- It is anticipated that funds or districts with Ad Valorem Tax (property tax) should see revenues remain flat or experience a small increase for the year 2020 as reassessment values for 2019 experienced a 1.7% increase in taxable values. Sales Tax is collected by Public Works, the Fire Department, the West Ouachita Economic Development District, and the new East Ouachita Economic Development District. There were indications that collections would decrease in the year 2019 by as much as 1% by other jurisdictions within the parish. However, it appears that the Parish saw an 8% increase in sales taxes in 2019. In the current state of economic conditions, the departments are using conservative estimates in budgeting for sales tax revenue.
- In 2018, the nation's economic condition has had an impact upon the budgets under the umbrella of the Police Jury, and is beginning to have a significant impact on the services provided by the Parish due to cuts in funding from Federal and State agencies. Although energy costs have risen, the largest expenditure category for the budgets remains personnel costs. The Jury has allowed departments to include a cost of living adjustment within their budgets in the amount of 2.0% in an effort to keep up with long term inflation. Unfortunately, personnel related benefits such as health insurance and retirement have seen steady increases each year.
- As part of the budget process each year, the Jury reviews a variety of information related to salaries and wages of its employees. In general, this review continues to indicate that our employees are at or below prevailing levels in the workplace for their level or responsibility or longevity. Retirement provisions for Parish employees are dictated by state law and the funds are administered at the state

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Management's Discussion and Analysis (MD&A)**

For the Year Ended December 31, 2019

(unaudited)

level. The Jury is largely limited to a role of funding the requirement. Since the various retirement programs remain defined benefit, the low interest rate environment continues to result in a very substantial percentage in that funding requirement. However, there is good news. After the Federal Reserve increased interest rates, the effect has been that the Parochial Retirement System has been able to fund its Unfunded Accrued Liability; therefore, the rate has reduced to 12.25% for 2019 and will remain so for 2020. However, while all other retirement systems had reduced their rates for 2019, that will not be the case for 2020 - 2021. As of the date of this report, the Parish has been informed by the following retirement systems rate beginning July 1, 2019 – December 31, 2019. District Attorney (DA) Retirement System – will increase to 4%; Registrar of Voters' Retirement (ROV) System – will increase to 18.00%; and Firefighter's Retirement System – will increase to 27.75%.

- Using conservative practices in the past few years, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all demands placed upon the fund by State laws that mandate support for a variety of “reasonable and necessary” expenses of the local Judiciary system as well as other Parish-level officials.

### **CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT**

Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Bradley N. Cammack, CPA, Treasurer at the Ouachita Parish Police Jury, 301 South Grand Street, Monroe, Louisiana 71201, telephone number (318) 327-1340.

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Statement of Net Position

For the Year Ended December 31, 2019

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 90,417,558	\$ 64,926	\$ 90,482,484
Investments, at market value	16,971,417	-	16,971,417
Receivables			
Ad valorem taxes	34,404,364	-	34,404,364
Sales taxes	3,505,875	-	3,505,875
Special assessments	166,471	2,372	168,843
Trade receivables	1,202,223	19,607	1,221,830
Due from other governmental	3,401,626	-	3,401,626
Prepaid expenses	399,395	-	399,395
Inventories	1,367,860	-	1,367,860
Restricted assets - cash	-	58,502	58,502
Capital assets, net	185,017,323	1,378,907	186,396,230
Total assets	<u>336,854,112</u>	<u>1,524,314</u>	<u>338,378,426</u>
<b>Deferred Outflows of Resources</b>			
Deferred charges on pensions	14,005,578	-	14,005,578
Deferred charges on OPEB	2,163,847	-	2,163,847
Total deferred outflows of resources	<u>16,169,425</u>	<u>-</u>	<u>16,169,425</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	5,316,783	55,914	5,372,697
Unearned revenues	707,554	-	707,554
Deposits held	255,217	-	255,217
Long-term liabilities			
Due within one year	3,280,000	29,000	3,309,000
Due in more than one year	62,316,147	241,000	62,557,147
Total liabilities	<u>71,875,701</u>	<u>325,914</u>	<u>72,201,615</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows on pensions	4,507,837	-	4,507,837
Deferred inflows on OPEB	1,122,376	-	1,122,376
Total deferred inflows of resources	<u>5,630,213</u>	<u>-</u>	<u>5,630,213</u>
<b>Net Position</b>			
Net investment in capital assets, net of related debt	188,153,059	1,108,907	189,261,966
Restricted for			
Public works	12,836,036	-	12,836,036
Public safety	60,053,473	-	60,053,473
Health and welfare	6,080,818	-	6,080,818
Culture and recreation	15,901,301	-	15,901,301
Economic development	921,849	-	921,849
Judicial	1,798,111	-	1,798,111
Debt service	1,362,262	58,502	1,420,764
Capital improvements	10,278,008	-	10,278,008
Insurance claims	6,673,061	-	6,673,061
Unrestricted	<u>(28,540,356)</u>	<u>30,991</u>	<u>(28,509,365)</u>
Total net position	<u>\$ 275,517,623</u>	<u>\$ 1,198,400</u>	<u>\$ 276,716,023</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Statement of Activities  
For the Year Ended December 31, 2019

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
<b>Primary government</b>							
Governmental activities							
General government							
Legislative	\$ 248,154	\$ -	\$ -	\$ -	\$ (248,154)	\$ -	\$ (248,154)
Judicial	8,542,649	2,241,580	2,233,735	-	(4,067,334)	-	(4,067,334)
Elections	187,221	-	-	-	(187,221)	-	(187,221)
Finance and administration	2,589,967	1,621,949	1,703	-	(966,315)	-	(966,315)
Other general government	7,387,848	-	-	-	(7,387,848)	-	(7,387,848)
Total general government	18,955,839	3,863,529	2,235,438	-	(12,856,872)	-	(12,856,872)
Public safety	41,510,566	5,336,983	731,163	2,000	(35,440,420)	-	(35,440,420)
Public works	8,401,819	178,709	771,182	3,781,509	(3,670,419)	-	(3,670,419)
Health and welfare	4,223,840	168,130	7,192	-	(4,048,518)	-	(4,048,518)
Culture and recreation	8,880,368	201,118	3,549	-	(8,675,701)	-	(8,675,701)
Economic and government assistance	6,454,769	700,981	5,339,497	-	(414,291)	-	(414,291)
Interest	353,618	-	-	-	(353,618)	-	(353,618)
Total governmental activities	88,780,819	10,449,450	9,088,021	3,783,509	(65,459,838)	-	(65,459,838)
Business-type activities							
Sewer	342,976	214,936	-	-	-	(128,040)	(128,040)
Total business-type activities	342,976	214,936	-	-	-	(128,040)	(128,040)
Total primary government	\$ 89,123,795	\$ 10,664,386	\$ 9,088,021	\$ 3,783,509	\$ (65,459,838)	\$ (128,040)	\$ (65,587,878)
<b>General revenues</b>							
Taxes							
Ad valorem taxes levied for							
General purposes					3,471,680	-	3,471,680
Special revenue purposes					35,376,739	-	35,376,739
Sales taxes levied for							
Special revenue purposes					21,065,614	-	21,065,614
Other taxes					4,206,394	-	4,206,394
Contributions not restricted to specific programs					904,254	-	904,254
Licenses and permits					1,184,833	-	1,184,833
Assessments					174,685	-	174,685
Insurance premiums					2,061,793	-	2,061,793
Interest and investment earnings					2,875,543	4,185	2,879,728
Rents and royalties					155,943	-	155,943
Gain on disposals of assets (net)					(33,580)	-	(33,580)
Miscellaneous					2,596,442	-	2,596,442
Total general revenues					74,040,340	4,185	74,044,526
Change in net position					8,580,502	(123,855)	8,456,647
Net position at beginning of year					266,937,121	1,322,255	268,259,376
<b>NET POSITION AT END OF YEAR</b>					\$ 275,517,623	\$ 1,198,400	\$ 276,716,023

The accompanying notes are an integral part of this statement.

**FUND FINANCIAL STATEMENTS**

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

**Balance Sheet**  
**Governmental Funds**  
For the Year Ended December 31, 2019

	MAJOR FUNDS					AGGREGATE REMAINING FUNDS	TOTAL
	SPECIAL REVENUE FUNDS					OTHER GOVERNMENTAL FUNDS	
	GENERAL FUND 001	PUBLIC WORKS FUND 102,103	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	CORRECTIONAL CENTER FUND 110		
<b>ASSETS</b>							
Cash and cash equivalents	\$ 7,325,541	\$ 7,889,551	\$ 11,928,976	\$ 6,648,406	\$ 9,447,969	\$ 41,138,745	\$ 84,379,188
Investments	1,248,000	1,035,233	2,070,466	2,035,233	3,041,063	5,023,322	14,453,317
Receivables							
Ad valorem taxes	3,079,822	-	9,780,023	7,511,297	9,045,021	4,988,201	34,404,364
Sales taxes	-	1,279,848	1,368,240	-	-	857,787	3,505,875
Special assessments	-	7,050	-	-	-	159,421	166,471
Other receivables	525,205	43,590	5,486	8,603	68,865	529,977	1,181,726
Due from other funds	809,885	-	-	-	-	-	809,885
Due from other governments	464,362	-	-	114,293	560,122	2,227,357	3,366,134
Prepaid expenses and other assets	45	-	88,087	200	-	130,182	218,514
Inventories	4,030	291,604	-	-	71,345	1,000,881	1,367,860
<b>TOTAL ASSETS</b>	<b>\$ 13,456,890</b>	<b>\$ 10,546,876</b>	<b>\$ 25,241,278</b>	<b>\$ 16,318,032</b>	<b>\$ 22,234,385</b>	<b>\$ 56,055,873</b>	<b>\$ 143,853,334</b>
<b>LIABILITIES AND FUNDEQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 724,256	\$ 497,119	\$ 940,853	\$ 416,531	\$ 1,154,942	\$ 1,450,016	\$ 5,183,717
Due to other funds	-	-	-	-	-	809,885	809,885
Unearned revenues	669,168	27,555	-	-	-	10,831	707,554
Deposits held	2,470	234,144	-	-	1,985	15,450	254,049
Total liabilities	<u>1,395,894</u>	<u>758,818</u>	<u>940,853</u>	<u>416,531</u>	<u>1,156,927</u>	<u>2,286,182</u>	<u>6,955,205</u>
<b>Fund equity</b>							
<b>Fund balances</b>							
<b>Nonspendable</b>							
Prepaid expenses and other assets	45	-	88,087	-	-	130,182	218,314
Inventories	4,030	291,604	-	-	71,345	1,000,881	1,367,860
<b>Spendable</b>							
Restricted	-	9,496,454	24,212,338	15,901,501	21,006,113	37,419,993	108,036,399
Committed	4,599,215	-	-	-	-	15,218,635	19,817,850
Unassigned	7,457,706	-	-	-	-	-	7,457,706
Total fund balances	<u>12,060,996</u>	<u>9,788,058</u>	<u>24,300,425</u>	<u>15,901,501</u>	<u>21,077,458</u>	<u>53,769,691</u>	<u>136,898,129</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 13,456,890</b>	<b>\$ 10,546,876</b>	<b>\$ 25,241,278</b>	<b>\$ 16,318,032</b>	<b>\$ 22,234,385</b>	<b>\$ 56,055,873</b>	<b>\$ 143,853,334</b>

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position**

For the Year Ended December 31, 2019

Total fund balances - governmental funds	\$	136,898,129
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Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.

Governmental capital assets	\$ 436,296,576	
Less accumulated depreciation	<u>(251,279,251)</u>	185,017,323

Long-term liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of net position.

Capital lease	-	
Compensated absences	(2,759,015)	
Pensions	(31,325,548)	
Bond	(11,040,000)	
Other post employment benefits	<u>(18,485,541)</u>	(63,610,104)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position:

Cash	6,038,373	
Investments	2,518,100	
Receivables-other	20,497	
Due from other governments	35,492	
Prepays	180,881	
Accounts payable and accrued expenses	(133,068)	
Customer deposits	(1,169)	
Other noncurrent liabilities	<u>(1,986,043)</u>	6,673,063

Deferred outflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements. These amounts are related to:

Pensions	14,005,578	
Other post employment benefits	<u>2,163,847</u>	16,169,425

Deferred inflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements. These amounts are related to:

Pensions	(4,507,837)	
Other post employment benefits	<u>(1,122,376)</u>	<u>(5,630,213)</u>

<b>Total Governmental Activities-Net position</b>	<b>\$</b>	<b><u>275,517,623</u></b>
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OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances

GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2019

	MAJOR FUNDS					AGGREGATE REMAINING FUNDS	TOTAL
	SPECIAL REVENUE FUNDS					OTHER GOVERNMENTAL FUNDS	
	GENERAL FUND 001	PUBLIC WORKS FUND 102,103	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	CORRECTIONAL CENTER FUND 110		
<b>Revenues</b>							
Taxes							
Ad valorem	\$ 3,471,680	\$ -	\$ 10,851,330	\$ 8,549,859	\$ 10,295,783	\$ 5,679,767	\$ 38,848,419
Sales	-	7,867,725	7,867,727	-	-	5,330,162	21,065,614
Other	1,765,172	-	-	-	-	2,441,222	4,206,394
Licenses, permits, and assessments	883,547	5,835	-	-	-	466,896	1,356,278
Intergovernmental							
Federal	336,959	311,931	6,719	3,548	4,322	8,129,887	8,793,366
State	206,847	-	644,367	342,879	25,077	1,735,541	2,954,711
Local	159,495	-	2,000	-	-	1,866,213	2,027,708
Fees, charges, and commissions for services	189,772	6,085	-	91,150	4,653,410	3,133,006	8,073,423
Fines and forfeitures	59,944	-	-	62,973	-	2,253,112	2,376,029
Use of money and property	306,157	210,715	483,921	292,104	384,357	1,177,777	2,855,031
Other Revenues	128,221	2,269	80,401	21,163	860,368	268,592	1,361,014
Total Revenues	<u>7,507,794</u>	<u>8,404,560</u>	<u>19,936,465</u>	<u>9,363,676</u>	<u>16,223,317</u>	<u>32,482,175</u>	<u>93,917,987</u>
<b>Expenditures</b>							
Current							
General government							
Legislative	236,590	-	-	-	-	-	236,590
Judicial	3,131,390	-	-	-	-	4,705,618	7,837,008
Elections	176,555	-	-	-	-	-	176,555
Finance and administration	496,139	-	-	-	-	1,877,323	2,373,462
Other	798,938	-	-	-	-	1,750	800,688
Public safety	606,753	253,293	16,876,538	-	13,770,516	5,310,287	36,817,387
Public works	278,603	5,656,784	-	-	-	856,017	6,791,404
Health and welfare	10,357	-	-	-	-	2,172,846	2,183,203
Culture and recreation	80,185	-	-	7,103,605	-	180,550	7,364,340
Economic development	195,861	-	-	-	-	6,050,756	6,246,617
Debt Service							
Principal	-	-	-	-	34,922	1,210,000	1,244,922
Interest	-	-	-	-	1,158	327,042	328,200
Other service costs	-	-	-	-	-	25,418	25,418
Capital expenditures	302,029	826,332	351,403	782,803	833,593	10,062,221	13,158,381
Total expenditures	<u>6,313,400</u>	<u>6,736,409</u>	<u>17,227,941</u>	<u>7,886,408</u>	<u>14,640,189</u>	<u>32,779,828</u>	<u>85,584,175</u>
<b>Excess (deficiency) of revenues over expenditures</b>	1,194,394	1,668,151	2,708,524	1,477,268	1,583,128	(297,653)	8,333,812
<b>Other financing sources/(uses)</b>							
Sale of assets	4,825	-	57,888	-	4,995	70,470	138,178
Transfers in	476,870	15,000	-	-	-	11,104,124	11,595,994
Transfers out	(994,281)	(1,175,000)	(1,900,000)	(500,000)	(180,000)	(6,846,713)	(11,595,994)
Total other financing sources/(uses)	<u>(512,586)</u>	<u>(1,160,000)</u>	<u>(1,842,112)</u>	<u>(500,000)</u>	<u>(175,005)</u>	<u>4,327,881</u>	<u>138,178</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	681,808	508,151	866,412	977,268	1,408,123	4,030,228	8,471,990
<b>Fund balances at beginning of year</b>	<u>11,379,188</u>	<u>9,279,907</u>	<u>23,434,013</u>	<u>14,924,233</u>	<u>19,669,335</u>	<u>49,739,463</u>	<u>128,426,139</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 12,060,996</u>	<u>\$ 9,788,058</u>	<u>\$ 24,300,425</u>	<u>\$ 15,901,501</u>	<u>\$ 21,077,458</u>	<u>\$ 53,769,691</u>	<u>\$ 136,898,129</u>

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
to the Statement of Activities**  
For the Year Ended December 31, 2019

**Total net change in fund balances-governmental funds** \$ 8,471,990

Amounts reported for governmental activities in the Statement of Activities  
are different because

Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense exceeded capital outlays for the year.

Capital outlays	\$ 13,158,381	
Depreciation	<u>(11,433,963)</u>	1,724,418

Capital assets nor depreciation are reported in the Governmental Funds. In the Statement of Net Position, capital assets and accumulated depreciation are reported. When an asset is disposed of, it results in a gain or loss on disposal of the asset in the Statement of Activities.

Gain on sale of assets	(292,973)	
Proceeds from sales	<u>138,178</u>	(154,795)

Other post-employment benefits are reported in the Governmental Funds as expenditures when paid. The unfunded annual contribution is reported in the Statement of Activities as it accrues.

(31,030)

Repayment of debt is an expenditure in the Governmental Funds but the repayment reduces long-term liabilities in the Statement of Net Position.

Bonds		1,244,922
Capital Leases		34,922

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

421,938

Certain increases and decreases related to net pension liability are not reported in the Governmental Funds but are reported in the government-wide financial statements

Net pension liability decrease (increase)		(2,935,886)
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In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid). This year, vacation and sick time earned exceeded the amounts used.

(195,977)

**Change in net position of governmental activities** \$ 8,580,502

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Statement of Net Position  
Proprietary Funds  
For the Year Ended December 31, 2019

	<u>BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS</u>	<u>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</u>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 64,926	\$ 6,038,370
Investments	-	2,518,100
Receivables		
Special Assessment	2,372	-
Trade	19,607	20,497
Due from other governments	-	35,492
Due from other funds	121,113	-
Prepaid expenses and other current assets	-	180,881
Total current assets	<u>208,018</u>	<u>8,793,340</u>
<b>Restricted assets</b>		
Cash and cash equivalents	<u>58,502</u>	<u>-</u>
<b>Noncurrent assets</b>		
Capital assets, net	<u>1,378,907</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,645,427</u>	<u>\$ 8,793,340</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued expenses	\$ 55,914	\$ 133,068
Due to other funds	121,113	-
Deposits held	-	1,168
Current liabilities payable from restricted assets		
Revenue bonds payable	29,000	-
<b>Noncurrent</b>		
Revenue bonds payable	241,000	-
Other noncurrent liabilities	-	1,986,043
Total liabilities	<u>447,027</u>	<u>2,120,279</u>
<b>Net Position (deficit)</b>		
Invested in capital assets - net of related debt	1,108,907	-
<b>Restricted</b>		
Debt Service	58,502	-
Insurance claims	-	6,673,061
Unrestricted (deficit)	30,991	-
Total net position	<u>1,198,400</u>	<u>6,673,061</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 1,645,427</u>	<u>\$ 8,793,340</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

**Combining Statement of Revenues, Expenses,  
and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2019**

	BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES
	NONMAJOR ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
<b>Operating revenues</b>		
Sewer service charges	\$ 214,936	\$ -
Premiums	-	2,061,793
Total operating revenues	214,936	2,061,793
<b>Operating expenses</b>		
Board member compensation	2,519	-
Depreciation	143,264	-
Indirect cost allocation	4,731	-
Insurance	1,934	-
Interest expense	13,780	-
Miscellaneous	(8,094)	-
Operations and maintenance	136,334	-
Utilities	48,508	-
Administrative expenses	-	57,438
Benefit payments & reinsurance	-	1,627,727
Total operating expenses	342,976	1,685,165
<b>Operating income (loss)</b>	(128,040)	376,628
<b>Non-operating revenues</b>		
Interest earned	4,185	118,976
Total non-operating revenues	4,185	118,976
<b>Increase (decrease) in net position</b>	(123,855)	421,935
<b>Net position at beginning of year</b>	1,322,255	6,251,126
<b>NET POSITION AT END OF YEAR</b>	\$ 1,198,400	\$ 6,673,061

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Statement of Cash Flows**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2019

	<b>BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS</b>	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</b>
<b>Cash flows from operating activities</b>		
Receipts from customers	\$ 214,740	\$ -
Premiums received	-	2,017,854
Payments to suppliers for goods and services	(176,395)	(55,483)
Payments for claims	-	(1,457,773)
Net cash provided (used) by operating activities	38,345	504,598
<b>Cash flows from capital and related financing activities</b>		
Amounts due from other governmental units	-	-
Payments on bonds	(28,000)	-
Net cash provided (used) by capital and related financing activities	(28,000)	-
<b>Cash flows from investing activities</b>		
Interest earnings	4,185	172,267
Investments matured	-	2,518,100
Investments purchased	-	(2,518,100)
Net cash provided (used) by investing activities	4,185	172,267
<b>Net increase (decrease) in cash</b>	14,533	676,865
<b>Cash at beginning of year</b>	108,895	5,361,505
<b>Cash at end of year</b>	\$ 123,428	\$ 6,038,370
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income (loss)	\$ (128,040)	\$ 249,668
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation	143,264	-
Change in assets and liabilities		
Receivables	(197)	(43,939)
Prepaid expenses	-	42,046
Accounts payable and accrued expenses	23,318	(630,215)
Other noncurrent liabilities	-	887,038
Net cash provided (used) by operating activities	\$ 38,345	\$ 504,598
<b>Cash shown on statement of net position:</b>		
Cash and cash equivalents	\$ 64,926	\$ 6,038,370
Restricted cash	58,502	-
	\$ 123,428	\$ 6,038,370

The accompanying notes are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS**

# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Notes to the Financial Statements**

For the Year Ended December 31, 2019

### **INTRODUCTION**

The Ouachita Parish Police Jury (the Police Jury) is the governing authority for Ouachita Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by six (6) jurors representing the various districts within the parish. The jurors serve four-year terms that expire with the first scheduled meeting in January 2020.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers to regulate and direct the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, and various other state and Federal grants.

### **Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. BASIS OF PRESENTATION**

The accompanying financial statements of the Ouachita Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### **B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Ouachita Parish Police Jury is the reporting entity for Ouachita Parish. The financial reporting entity consists of (a) the primary government, the Ouachita Parish Police Jury; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which nature and significance of their relationship with the Ouachita Parish Police Jury are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Police Jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Cadeville Water District	December 31	1a
District Attorney for the Fourth Judicial District	December 31	2
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
East Town and Country Drainage District	December 31	1a
Fourth Judicial District Criminal Court Fund	December 31	1a
G.B. Cooley Hospital Service District	June 30	1a
Green Acres Sewerage District No. 13	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Hospital Service District No. 1 of Ouachita Parish	December 31	1a
Ingleside Sewerage District	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2
Ouachita Parish Clerk of Court	June 30	1a
Ouachita Parish Homeland Security and Emergency Preparedness Agency	December 31	1a
Ouachita Parish Public Library	December 31	1a
Ouachita Parish Sheriff	June 30	1a
Ouachita Parish Tax Assessor	June 30	1a
Prairie Road Water District	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
West Ouachita Economic Development District	December 31	1a
East Ouachita Economic Development District	December 31	1a

The primary government (Ouachita Parish Police Jury) financial statements include all funds and account groups under the Police Jury's control, and certain organizations for which the Police Jury maintains the accounting records. The organizations for which the Police Jury maintains the accounting records are considered part of the Ouachita Parish Police Jury and include the Ouachita Parish Homeland Security and Emergency Preparedness Agency, Fourth Judicial District Criminal Court Fund, the Ouachita Parish Public Library, West Ouachita Economic Development District and East Ouachita Economic Development District Special

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

Revenue Funds. Also included are West Ouachita Sewerage District No. 9, Calvert-Hodge Watson Sewer Fund, Green Acres Sewerage District No. 13, Southeast Sewerage District No. 3, Ingleside Sewerage District, and Eastern Forest Sewerage District No. 14, Proprietary - Enterprise Funds. These funds are included in the primary government financial statements because they are no longer considered to be separate reporting entities.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. Therefore, the Ouachita Parish Police Jury financial statements are not a substitute for the reporting entity's financial statements. The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the Ouachita Parish Police Jury.

Also considered in the determination of component units of the reporting entity were the Ouachita Parish School Board, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Ouachita Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Ouachita Parish Police Jury and Louisiana Revised Statutes to be separate autonomous governments. Additionally, each of those entities issue financial statements separate from those of the Ouachita Parish Police Jury reporting entity.

#### C. FUND ACCOUNTING

The financial transactions of the Police Jury are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that includes its assets, liabilities, fund equity, revenues and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds are classified into one of three categories: governmental, proprietary or fiduciary. These categories are divided into separate "fund types." A description of the fund classifications and fund types are as follows:

##### *Governmental Funds:*

Governmental funds account for the Police Jury's general governmental activities including the collection and disbursement of specific or legally restricted monies,

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

the acquisition or construction of capital assets, and the servicing of general long-term debt. Governmental funds are divided into major and nonmajor funds. Major funds are funds that meet certain dollar tests of their assets, liabilities, revenues, and expenditures/expenses. Major funds are larger, more significant funds. Nonmajor funds are the Governmental Funds that do not meet the dollar tests for major funds. Governmental funds include:

*General Fund* – The General Fund is the general operating fund of the Police Jury. It accounts for all of financial resources except those required to be accounted for in another fund and is always a major fund.

*Special Revenue Funds* – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are major funds: the Fire Department, the Public Library, the Correctional Facilities and Public Works. There are 37 nonmajor special revenue funds.

*Debt Service Funds* – Debt Services Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Principal and interest are payable primarily from ad valorem taxes levied on all taxable property and improvements within the parish. There are 3 nonmajor debt service funds.

*Capital Projects Funds* – Capital Projects Funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. There are 11 nonmajor capital projects funds.

### ***Proprietary Funds:***

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which together with the maintenance of fund equity, is an important financial indicator.

Proprietary funds include:

*Enterprise Fund* – The Enterprise Fund accounts for operations (a) that are financed and operated similarly to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

major funds section of the fund financial statements. There are 6 nonmajor enterprise funds.

*Internal Service Funds* – The Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis. There are 2 nonmajor internal service funds.

### ***Fiduciary Funds:***

Fiduciary funds are used to account for assets held by the Police Jury in a trustee capacity or as agent for individuals, private organizations, other governmental units, or other funds.

*Agency Funds* – Agency Funds account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Police Jury has no Agency Funds.

## **D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS**

### ***Government-Wide Financial Statements (GWFS)***

The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions are recognized when the Police Jury has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

### *Program Revenues*

Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the Police Jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

### *General Revenues*

General revenues included in the Statement of Activities are derived from local property and sales taxes, from unrestricted state and local grants and from other sources not considered program revenues. General revenues finance the remaining balance of functions not covered by program revenues.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

### *Fund Financial Statements (FFS)*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transactions can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Police Jury considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences when are recognized when the obligations are expected to liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

#### *Revenues*

Ad valorem taxes and the related state revenue sharing, based on homesteads in the parish, are recorded in the year the taxes are assessed by the parish Tax Assessor; however, the amount recorded is limited to collections anticipated to be realized within 60 days of the end of the fiscal year. Ad valorem taxes are assessed and become due on November 15 each year and become delinquent if not paid by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants and other allotments are recorded when the Police Jury is entitled to the funds.

Sales taxes are considered susceptible to accrual and are recognized when collected by the vendors.

Fines, forfeitures, and court costs are recognized in the period collected by the Ouachita Parish Tax Collector.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. Interest income on investments is recorded periodically as the instruments mature.

Substantially all other revenues are recorded when they become available to the Police Jury.

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

Based on the foregoing, ad valorem taxes, sales & use taxes, federal and state grants and fines, forfeitures and court costs are considered to be susceptible to accrual.

#### *Expenditures*

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized during the year when leave is actually taken and principal and interest payments on long-term obligations, which are recognized when due.

#### *Other Financing Sources (Uses)*

Transfers between funds not expected to be repaid, sale of assets and proceeds from the issuance of long-term obligations are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

#### *Proprietary Funds*

The proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

## **E. BUDGETS**

Preliminary budgets for the ensuing year, prepared on the modified accrual basis of accounting, are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish. During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the Treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2019

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and any subsequently adopted amendment.

#### **F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded.

#### **G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposits. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. For purposes of the Statement of Cash Flows, cash equivalents include all highly liquid investments with a maturity date of three months or less when purchased.

#### **H. INVESTMENTS**

Under state law, the Police Jury may invest in United States treasury notes or certificates. These funds are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In accordance with the provisions of GASB Statement 31, investments are carried at fair market value or amortized cost, as further discussed in Note 3.

#### **I. INVENTORIES**

Inventories are valued at the lower of cost or market, primarily using average cost. Inventories in the governmental funds consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased. Inventories at year end are equally offset by fund balance reserves.

#### **J. CAPITAL ASSETS**

Capital Assets, which include land, buildings, furniture, fixtures and equipment, and books, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Police Jury considers assets with an initial individual cost of \$500 or more and an estimated life of 1 year or more as a capital asset. Capital assets are recorded at historical cost and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation.

Prior to January 1, 2003, major general infrastructure assets were not capitalized. Beginning January 1, 2003, the Police Jury began recording current year additions to general infrastructure assets. Effective January 1, 2008, the Police Jury retroactively recorded all general infrastructure assets acquired prior to January 1,

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

2003. The Police Jury elected to delay the retroactive recognition of these costs until that time because of the complexity of estimating historical costs.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because management feels that the salvage value is immaterial. Straight-line depreciation is used based on the following useful lives:

Three Years	Computer equipment
Five Years	Furniture and fixtures
	Library books
	Motorized vehicles, excluding fire trucks
	Office equipment
	Plant equipment
Ten Years	Audio visual equipment
	Phone systems
	Radio towers
	Safety equipment, including fire fighting equipment
Fifteen Years	Fire trucks
	Land improvements
Twenty Years	Building improvements
	Playground equipment
Twenty-Five – Forty Years	Sewer treatment plants
Forty Years	Buildings
	Sewer lines, mains and manholes
	Improved roads
Fifty Years	Unimproved roads
Seventy-Five Years	Bridges

#### K. LONG-TERM OBLIGATIONS

Outstanding bonded debt at December 31, 2019, consisted of the 2016 Sales Tax Bonds and the 2018 Sales Tax Bonds reported in the governmental activities and the 2013 Series Sewer Revenue Refunding Bonds reported in the business-type activities.

Bond premiums and discounts, as well as issuance costs, are recognized in the fund financial statements in the period the bonds are issued. Bond proceeds are reported as Other Financing Source. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Deferred gains on refunding are capitalized and amortized over the life of the refunding in the Government-Wide Financial Statements.

In the Government-wide Financial Statements bond premiums are reported on the balance sheet net of amortization and amortized over the life of the bonds. Bond

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

proceeds have been reported in the Government-wide Financial Statements as a long-term liability.

The Police Jury provides certain continuing medical, dental, vision and life insurance benefits for its retired employees. The other post-employment (OPEB) benefits plan is a single-employer defined benefit “substantive plan” as understood by past practices of the Police Jury. The current cost of other post-employment benefits is recognized in the fund financial statements in the year earned.

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Deferred resources for investments are reported at their fair value.

#### L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. *Deferred Outflows* represent a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. These have a positive effect on net position and are similar to assets. The Police Jury reports *deferred charges on pensions and OPEB* as *Deferred Outflows* on the government-wide Statement of Net Position.

In addition to liabilities, a separate section for deferred inflows of resources is reported on the Statement of Net Position. *Deferred Inflows* represent an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These have a negative effect on net position and fund balance, and are similar to liabilities.

The Police Jury has deferred inflows reported on the government-wide Statement of Net Position as unavailable revenue from the *deferred inflows on pensions and on OPEB*. These amounts are reported as deferred and recognized as an inflow of resources in the period the amounts become available.

#### M. COMPENSATED ABSENCES

Firemen of Fire Protection District No. 1 of Ouachita Parish are entitled to full pay during sickness for a period not to exceed 52 weeks. In addition, firemen are entitled to annual vacation from 15 to 30 days depending upon the length of service with the Police Jury.

All other full-time employees earn vacation at varying rates from 5 to 20 days each year depending upon length of service with the Police Jury. Employees may

# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Notes to the Financial Statements**

For the Year Ended December 31, 2019

carry forward accrued annual leave from year to year. Employees who terminate shall be paid for any annual leave to their credit at the employee's current rate of pay at the time of separation, subject to a maximum of 320 hours. Any accumulated unused and unpaid annual leave may be converted to additional retirement benefit credit upon application for normal retirement and as verified by the employer. The applicant must already be eligible for retirement before the additional time for unused and unpaid leave time is added. Conversion is based on the actual number of days divided by a 260 working day year. In addition, all full-time employees earn from 4 to 12 days of sick leave each year depending upon length of employment. Sick leave may be accumulated without limitation. Upon retirement, a maximum of 60 days may be approved and paid at the employee's average wage rate for the last 5 years of employment. Accumulated sick leave in excess of 60 days is used in the employee's retirement computation as earned service.

### **N. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

### **O. SALES AND USE TAXES**

On October 15, 1977 voters of the parish approved a one percent sales and use tax dedicated to improving, resurfacing, renovating, operating and maintaining public roads and bridges (including necessary drainage thereof and purchasing the necessary equipment to carry out such purposes) within said parish and outside the corporate limits of Monroe and West Monroe. The tax is for an indefinite period of time. The Police Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$2,100 each month.

On January 17, 1987 and October 21, 1995 voters of the parish approved a one-half of one percent sales and use tax at each date dedicated to operating expenses and capital outlay for fire protection in said district. The total tax of one percent is for an indefinite period of time. The Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$1,050 each month.

On April 9, 2016 voters on the west side of the parish approved a 0.39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041.

## OUACHITA PARISH POLICE JURY

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### Notes to the Financial Statements

For the Year Ended December 31, 2019

On November 18, 2017 voters on the west side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043.

#### P. NET POSITION/FUND BALANCE

In the Statement of Net Position, the difference between a government's assets and liabilities is recoded as net position. The components of net position are as follows:

1. Restricted Net Position – Consists of net position less related liabilities reported in the government-wide statement of net position that is subject to constraints on their use by creditors, grantors, contributors or legislature.
2. Unrestricted Net Position - Represent net position not appropriable for expenditures or legally segregated for a specific future use.

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as *restricted* – net position and *unrestricted* – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* – net position to have been depleted before *unrestricted* – net position is applied.

In accordance with Governmental Accounting Standards Board Statement No. 54, the governmental fund financial statements, fund balances are classified as follows:

*Nonspendable* – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – Amounts that can be spent only for specific purposes because of the state or federal laws, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – Amounts that can be used only for specific purposes determined by a formal action of the Police Jury. The Jury is the highest level of decision-making authority for the Police Jury. These amounts cannot be used for any other purposes unless the Jury removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

*Assigned* – Amounts that are intended to be used for specific purposes as established by the Police Jury or officials or body's designated for that purpose but do not meet the criteria to be classified as restricted or committed.

## OUACHITA PARISH POLICE JURY

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### Notes to the Financial Statements

For the Year Ended December 31, 2019

*Unassigned* – All amounts not included in other spendable classifications. Unassigned fund balances are the residual classification for the Police Jury's General fund.

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as *restricted*, *committed*, *assigned*, and *unassigned* fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* fund balance to have been depleted before using any of the components of *unrestricted* fund balance. Further, when the components of *unrestricted* fund balance can be used for the same purpose, *committed* fund balance is depleted first, followed by *assigned* fund balance. *Unassigned* fund balance is applied last.

#### Q. ELIMINATION AND RECLASSIFICATIONS

In the process of aggregating data for the statement of net position and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities columns.

#### R. USE OF ESTIMATES

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

#### S. NEW ACCOUNTING PRONOUNCEMENTS

*Statement No. 85- Omnibus 2017*, issued by the Government Accounting Standards Board. This Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to fair value measurement, and application, and postemployment benefits for both pensions and other postemployment benefits (OPEB).

*Statement No. 86- Certain Debt Extinguishment Issues*, issued by the Government Accounting Standards Board. This Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

only existing resources, resources other than the proceeds of refunding debt, are placed in an irrevocable trust.

The adoption of Statements No. 85 and 86 had no impact on the government-wide or the governmental fund financial statements, but provide for additional guidance, clarification and/or additional disclosures in the notes to the financial statements.

**Note 2 PROPERTY TAXES**

The following is a summary of maximum authorized and levied ad valorem taxes:

	Maximum Millage	Levied Millage	Expiration Date
General Fund			
Inside municipalities	2.07	2.07	Statutory
Outside municipalities	4.18	4.14	Statutory
Special Revenue Funds			
Correctional Facilities	9.20	9.20	12/31/21
Mosquito Abatement District No. 1	1.99	1.40	12/31/28
Fire Protection District No. 1	19.11	18.83	12/31/19
Green Oaks Detention Home	2.91	2.90	12/31/25
Health Unit	0.75	0.75	12/31/23
Library Maintenance & Operations	7.67	7.64	12/31/25
Road Lighting District No. 1	5.00	5.00	12/31/22
Debt Service Fund			
Economic Development	1.80	-	12/31/23

Differences between maximum and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2019 is equal to \$1,344,196,547. Under Louisiana law the parish assessor exempts the first \$7,500 of assessed value (10% of \$75,000 homestead exemption) of a taxpayer's primary residence from parish property taxes. This homestead exemption is equal to \$208,190,708 of the assessed value in 2019.

The following is a schedule of the property tax calendar year:

Assessment date	January 1, 2019
Official levy date	November 15, 2019
Date taxes become due	December 31, 2019
Lien date	January 1, 2020

**OUACHITA PARISH POLICE JURY**

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**Notes to the Financial Statements**

For the Year Ended December 31, 2019

**Note 3 CASH, CASH EQUIVALENTS AND INVESTMENTS**

*Custodial credit risk - deposits.* The Police Jury's cash and cash equivalents consist of deposits with financial institutions. State statutes govern the Police Jury's investment policy. Permissible investments include direct obligations of the U.S. Government and agency securities, certificates of deposit, and savings accounts or savings certificates of savings and loan associations and repurchase agreements. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates the local government investment pool. Collateral is required for demand deposits, certificates of deposit, savings certificates of savings and loan associations and repurchase agreements at 100% of all amounts not covered by deposit insurance. Obligations that may be pledged as collateral are obligations of the United States government and its agencies and obligations of the state and its subdivisions. Per Louisiana State law, collateral is not required for funds invested in LAMP.

The following is a schedule of the Police Jury's cash and cash equivalents at December 31, 2019. Differences between Police Jury balances and the bank balances arise because of the net effect of deposits-in-transit and outstanding checks.

	Police Jury Balance	Bank Balance
Cash and Cash Equivalents		
Cash-Governmental Funds	\$ 84,253,991	\$ 85,906,802
Cash-Internal Service Funds	6,038,370	6,038,370
Cash-Enterprise Funds		
Unrestricted	185,989	185,989
Restricted	58,502	58,502
Petty Cash	4,131	-
Total Cash and Cash Equivalents	<u>90,540,982</u>	<u>92,189,662</u>
Investments (Certificates of deposit)		
Governmental Funds	4,248,000	4,248,000
Internal Service Funds	2,518,100	2,518,100
Total Investments	<u>6,766,100</u>	<u>6,766,100</u>
TOTAL	<u>\$ 97,307,082</u>	<u>\$ 98,955,762</u>

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$	1,000,000
Uninsured Deposits:		-
Collateralized		<u>109,820,182</u>
Total Deposits	\$	<u><u>110,820,182</u></u>

The Police Jury's investments, at December 31, 2019, consist of certificates of deposit with carrying and market values of \$6,766,100 and are held by the Police Jury's agent in the Police Jury's name, and is collateralized. Another \$10,205,317 is invested in government securities resulting in total investments of \$16,970,967 as reflected on Statement A.

*Credit risk.* The Police Jury's investment are the certificates of deposit mentioned above, therefore the Police Jury is exposed to no credit risk.

*Concentration of credit risk.* The Police Jury does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

*Interest rate risk.* The Police Jury manages its exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

**OUACHITA PARISH POLICE JURY**

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**Notes to the Financial Statements**

For the Year Ended December 31, 2019

**Note 4 RECEIVABLES**

Receivables for the Police Jury are as follows:

	Ad Valorem Taxes	Sales Taxes	Special Assessments	Other Receivables	Total
<b>Major Funds</b>					
General Fund	\$3,079,823	\$ -	\$ -	\$989,567	\$4,069,390
Fire Department	9,780,023	1,368,240	-	5,486	11,153,749
Public Library	7,511,297	-	-	122,896	7,634,193
Correctional Center	9,045,021	-	-	628,987	9,674,008
Public Works	-	1,279,848	7,050	43,590	1,330,488
<b>Total Majors</b>	<b>29,416,164</b>	<b>2,648,088</b>	<b>7,050</b>	<b>1,790,526</b>	<b>33,861,828</b>
<b>Nonmajor Funds</b>					
<b>Special Revenue Funds</b>					
Road Program	-	-	-	147,620	147,620
Green Oaks Detention	2,851,181	-	-	162,315	3,013,496
Criminal Court Fund	-	-	-	662,892	662,892
Mosquito Abatement	1,376,422	-	-	943	1,377,365
Cheniere Lake Park	-	-	-	1,828	1,828
Health Unit	491,604	-	-	7,798	499,402
Animal Protection	245,802	-	-	48,328	294,130
Permit Office	-	-	-	1,020	1,020
Communications-911	-	-	-	384,299	384,299
Court Fees	-	-	-	5,800	5,800
Criminal Jurors	-	-	-	5,619	5,619
OPHESP	-	-	-	118,490	118,490
Cap Outlay – Drainage	-	-	-	21,628	21,628
Cap Outlay – Urban Systems	-	-	-	714,746	714,746
W/O Industrial Devl	-	-	16,425	-	16,425
FEMA Buyout	-	-	-	7,935	7,935
Administrative Fund	-	-	-	7,000	7,000
Humphries/Garrett Road	-	-	-	896	896
CDGB Pink St.	-	-	-	26,372	26,372
CDGB Violet/Iris St.	-	-	-	22,373	22,373
Section 8 Housing	-	-	-	669	669
Road Lighting Districts	23,192	-	142,996	219	166,407
WIOA – Adult Program	-	-	-	190,563	190,563
WIOA-Youth Program	-	-	-	72,902	72,902
WIOA-Dislocated Worker	-	-	-	42,152	42,152
WIOA – Jobs Plus	-	-	-	11,784	11,784
LEAP	-	-	-	60,102	60,102
<b>Debt Service Funds</b>					
W/O Economic Devl	-	315,076	-	-	315,076
E/O Economic Devl	-	542,711	-	-	542,711
<b>Capital Project Fund</b>					
EOEDD Capital Outlay	-	-	-	31,041	31,041
<b>Internal Service Funds</b>					
Insurance/General Liab.	-	-	-	19,747	19,747
Workers Comp. Reserve	-	-	-	36,242	36,242
<b>Total Nonmajors</b>	<b>4,998,201</b>	<b>857,787</b>	<b>159,421</b>	<b>2,813,323</b>	<b>8,818,731</b>
<b>Total</b>	<b>\$34,414,365</b>	<b>\$3,505,875</b>	<b>\$166,471</b>	<b>\$4,603,849</b>	<b>\$42,680,560</b>

**OUACHITA PARISH POLICE JURY**  
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**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

All governmental receivables are expected to be collected within the next fiscal year and therefore, no allowance for doubtful accounts is recorded.

**Note 5 CAPITAL ASSETS**

A summary of changes in capital assets for governmental activities for the year ended December 31, 2019 were as follows:

	<b>Balance 1/1/2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/2019</b>
<i><u>Governmental Activities:</u></i>				
Capital assets not being depreciated:				
Land	\$ 12,085,359	\$ 398,275	\$ 16,963	\$ 12,466,671
Construction in Progress	\$ 25,112,665	\$ 8,557,326	\$ 7,161,412	\$ 26,508,579
Total capital assets not depreciated	<u>\$ 37,198,024</u>	<u>\$ 8,955,601</u>	<u>\$ 7,178,375</u>	<u>\$ 38,975,250</u>
Capital assets being depreciated:				
Buildings	\$ 61,308,893	\$ 2,024,804	\$ 170,110	\$ 63,163,586
Fur., Fix. & Eqp	\$ 40,298,824	\$ 4,537,851	\$ 850,526	\$ 43,986,150
Books	\$ 4,982,516	\$ 718,443	\$ 618,658	\$ 5,082,301
Infrastructure:				
Drainage	\$ 6,002,027	\$ 266,430	\$ -	\$ 6,268,457
Bridges	\$ 6,541,105	\$ -	\$ -	\$ 6,541,105
Roads	\$ 268,463,062	\$ 3,816,663	\$ -	\$ 272,279,725
Total capital assets being depreciated	<u>\$ 387,596,426</u>	<u>\$ 11,364,192</u>	<u>\$ 1,639,294</u>	<u>\$ 397,321,324</u>
Total capital assets before accumulated depreciation	<u>\$ 424,794,450</u>	<u>\$ 20,319,793</u>	<u>\$ 8,817,669</u>	<u>\$ 436,296,574</u>
Less accumulated depreciation:				
Building	\$ 27,514,550	\$ 1,391,164	\$ 53,670	\$ 28,852,045
Fur., Fix. & Eqp	\$ 26,817,614	\$ 2,367,134	\$ 812,171	\$ 28,372,577
Books	\$ 3,042,443	\$ 619,304	\$ 618,658	\$ 3,043,088
Infrastructure:				
Drainage	\$ 1,038,593	\$ 240,081	\$ -	\$ 1,278,674
Bridges	\$ 3,052,234	\$ 87,215	\$ -	\$ 3,139,449
Roads	\$ 179,887,954	\$ 6,705,465	\$ -	\$ 186,593,418
Total accumulated depreciation	<u>\$ 241,353,387</u>	<u>\$ 11,410,362</u>	<u>\$ 1,484,499</u>	<u>\$ 251,279,251</u>
Governmental Activities: Capital Assets, net	<u>\$ 183,441,063</u>	<u>\$ 8,909,430</u>	<u>\$ 7,333,170</u>	<u>\$ 185,017,323</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 164,024
Elections	1,508
Finance and Administration	31,883
Other General Government	6,566,713
Public Safety	2,060,777
Public Works	1,354,277
Health and Welfare	210,066
Culture and Recreation	985,971
Economic Development	35,143
Total	\$ 11,410,362

A summary of changes in capital assets for business-type activities for the year ended December 31, 2019, were as follows:

**Business-type activities:**

<b>Function:</b>	<b>Total Capital Assets</b>			<b>Balance</b>
	<b>Balance 1/1/2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>12/31/2019</b>
Land	11,870	-	-	11,870
Land Improvements	55,611	-	-	55,611
Lift Stations	624,815	-	-	624,815
Lines, Mains, & Manholes	1,538,308	-	-	1,538,308
Buildings	3,500	-	-	3,500
Treatment Plant	1,265,855	-	-	1,265,855
Fur., Fix., & Equip.	18,883	-	-	18,883
Sewer	1,105,503	-	-	1,105,503
Total capital assets before accumulated depreciation	4,624,345	-	-	4,624,345
		<b>Accumulated Depreciation</b>		
<b>Function:</b>	<b>Balance</b>	<b>Additional</b>	<b>Deletions</b>	<b>Balance</b>
	<b>1/1/2019</b>	<b>Depr.</b>	<b>Deletions</b>	<b>12/31/2019</b>
Land	-	-	-	-
Land Improvements	47,973	1,321	-	49,294
Lift Stations	478,053	15,620	-	493,674
Lines, Mains, & Manholes	1,221,598	38,458	-	1,260,056
Buildings	3,500	-	-	3,500
Treatment Plant	813,968	43,646	-	857,614
Fur., Fix., & Equip.	18,883	-	-	18,883
Sewer	518,198	44,220	-	562,418
Total accumulated depreciation	3,102,173	143,265	-	3,245,439
Business-type activities				
Net Capital Assets	1,522,171	-	-	1,378,906

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

	<b>Business-Type Activities</b>			<b>Balance 12/31/2019</b>
	<b>Balance 1/1/2019</b>	<b>Additions</b>	<b>Deletions</b>	
<b>West Ouachita Sewer District No. 9</b>				
Capital assets	\$ 873,170	\$ -	\$ -	\$ 873,170
Accumulated depreciation	<u>(510,944)</u>	<u>(34,790)</u>	<u>-</u>	<u>(545,734)</u>
<b>Total capital assets</b>	<u>362,226</u>	<u>(34,790)</u>	<u>-</u>	<u>327,436</u>
<b>Green Acres Sewerage District No. 13</b>				
Capital assets	139,420	-	-	139,420
Accumulated depreciation	<u>(103,698)</u>	<u>(3,483)</u>	<u>-</u>	<u>(107,181)</u>
<b>Total capital assets</b>	<u>35,722</u>	<u>(3,483)</u>	<u>-</u>	<u>32,239</u>
<b>Southeast Sewer District No. 3</b>				
Capital assets	2,287,537	-	-	2,287,537
Accumulated depreciation	<u>(1,802,401)</u>	<u>(56,482)</u>	<u>-</u>	<u>(1,858,883)</u>
<b>Total capital assets</b>	<u>485,136</u>	<u>(56,482)</u>	<u>-</u>	<u>428,654</u>
<b>Eastern Forest Sewer District No. 14</b>				
Capital assets	238,778	-	-	238,778
Accumulated depreciation	<u>(168,843)</u>	<u>(5,089)</u>	<u>-</u>	<u>(173,932)</u>
<b>Total capital assets</b>	<u>69,935</u>	<u>(5,089)</u>	<u>-</u>	<u>64,846</u>
<b>Calvert/Hodge Watson Sewer</b>				
Capital assets	263,110	-	-	263,110
Accumulated depreciation	<u>(173,653)</u>	<u>(10,524)</u>	<u>-</u>	<u>(184,177)</u>
<b>Total capital assets</b>	<u>89,457</u>	<u>(10,524)</u>	<u>-</u>	<u>78,933</u>
<b>Ingleside Sewer District</b>				
Capital assets	822,328	-	-	822,328
Accumulated depreciation	<u>(342,638)</u>	<u>(32,893)</u>	<u>-</u>	<u>(375,531)</u>
<b>Total capital assets</b>	<u>479,690</u>	<u>(32,893)</u>	<u>-</u>	<u>446,797</u>
<b>Total business-type activities capital assets, net</b>	<u>\$ 1,522,166</u>	<u>\$ (143,261)</u>	<u>\$ -</u>	<u>\$ 1,378,905</u>

Depreciation expense for 2019 was charged to business-type activities as follows:

West Ouachita Sewer District No. 9	\$ 34,790
Green Acres Sewerage District No. 13	3,483
Southeast Sewer District No. 3	56,482
Eastern Forest Sewer District No. 14	5,089
Calvert/H. Watson Sewer	10,524
Ingleside Sewer District	<u>32,893</u>
<b>Total</b>	<u>\$ 143,261</u>

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

**Note 6 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)**

Individual balances due to/from other funds at December 31, 2019, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Governmental Funds		
General Fund	\$ 809,885	-
Nonmajor Special Revenue Funds		
Urban System		64,654
W.I.O.A. - Adult Program	-	143,344
W.I.O.A. - Youth Program	-	29,568
W.I.O.A. - Dislocated Worker	-	71,920
W.I.O.A. - S.T.E.P.	-	2,486
W.I.O.A. - One Stop/America Job Center	-	490
W.I.O.A. - Jobs Plus Initiative	-	9,029
LEAP	-	41,959
Criminal Court	-	389,026
CDBG-Pink Street	-	26,372
CDBG-Violet/Iris Streets	-	22,373
Road Lighting Districts	-	8,663
Nonmajor Enterprise Funds		
Calvert/H. Watson Sewerage District	-	42,944
Ingleside Sewerage District	-	78,169
Green Acres Sewerage District No. 13	31,650	-
West Ouachita Sewerage District No. 9	89,463	-
Total	\$ <u>930,998</u>	\$ <u>930,998</u>

Interfund receivables/payables are due primarily to cash overdrafts in individual funds.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

**Note 7 INTERFUND TRANSFERS**

Transfers to/from other funds for the year ended December 31, 2019, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds		
General Fund	\$ 476,870	\$ 994,281
Special Revenue Funds		
Public Works	15,000	1,175,000
Fire Department	-	1,900,000
Library	-	500,000
Correctional Center	-	180,000
Nonmajor Funds		
Special Revenue Funds		
Road Program	500,000	1,300,000
Urban Systems	1,300,000	-
Green Oaks Juvenile Detention	-	150,000
Criminal Court Fund	200,000	-
Cheniere Lake Park	125,000	-
Health Unit		50,000
Animal Protection and Control	10,000	
Permit Office	69,822	
Jail Maintenance Reserve	180,000	-
Drainage Program	790,000	-
Ouachita Parish Homeland Security	99,223	11,634
Green Oaks Reserve	150,000	-
F.E.M.A. Buy-Out \$3,800,000	5,000	-
Shelter Improvement Fund	-	10,000
Section 8 Housing	53,047	53,047
Debt Service Funds		
West Ouachita Economic Development District	-	2,000,000
East Ouachita Economic Development District	-	1,100,000
Capital Projects Funds		
Fire Department	1,900,000	-
Library	500,000	-
Health Unit	50,000	-
West Ouachita Economic Development District	3,172,032	-
East Ouachita Economic Development District	2,000,000	2,172,032
Total	<u>\$ 11,595,994</u>	<u>\$ 11,595,994</u>

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

General Fund transfers are used to supplement the operations of various funds. Public Works and the Road Program transfers are used to provide funding of specific Public Works projects approved by the parish engineer. The Fire Department Special Revenue Fund provided funding to the Fire Department Capital Projects Fund for future capital expenditures.

**Note 8 LONG TERM OBLIGATIONS**

The following table presents a summary of bonded indebtedness during the year:

<u>Original Issue</u>	<u>Issue Date</u>	<u>Original Borrowing</u>	<u>Interest Rate to Maturity</u>	<u>Interest to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 12-31-2019</u>
<b><u>Bonded indebtedness:</u></b>						
Series 2013 - Revenue Refunding	10/10/2013	425,000	3.750%	47,500	2027	270,000
Series 2016 - Sales Tax	12/14/2016	7,000,000	2.030%	427,011	2026	5,105,000
Series 2018 - Sales Tax	05/01/2018	7,000,000	3.230%	<u>1,110,717</u>	2028	<u>5,935,000</u>
<b>Total bonded indebtedness</b>				<b><u>\$1,585,228</u></b>		<b><u>\$11,310,000</u></b>

Principal and interest on the Revenue and Sales Tax Bonds are due as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,279,000	\$ 305,458	\$ 1,584,458
2021	1,316,000	271,975	1,587,975
2022	1,357,000	237,526	1,594,526
2023	1,403,000	201,990	1,604,990
2024	1,439,000	165,261	1,604,261
2025-2028	<u>4,516,000</u>	<u>288,807</u>	<u>4,804,807</u>
Total	<b><u>\$ 11,310,000</u></b>	<b><u>\$ 1,471,016</u></b>	<b><u>\$ 12,781,016</u></b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

The following is a summary of changes in general long-term obligations:

	Balance			Amounts	
	12/31/2018	Additions	Deductions	Balance 12/31/2019	Due Within One Year
<b>Governmental Activities</b>					
Series 2016 Sales Tax Bonds	\$ 5,750,000	\$ -	\$ (645,000)	\$ 5,105,000	\$ 665,000
Series 2018 Sales Tax Bonds	6,500,000	-	(565,000)	5,935,000	585,000
Net Pension Liabilities	20,303,120	11,022,428	-	31,325,548	-
Total OPEB Liabilities	16,259,193	2,226,348	-	18,485,541	103,182
Compensated absences	2,563,038	1,674,784	(1,478,807)	2,759,015	1,291,000
Capital leases	34,922	-	(34,922)	-	-
Claims liability	1,838,006	950,721	(802,684)	1,986,043	739,000
<b>Business-Type Activities</b>					
Series 2013 Sewer Revenue					
Refunding Bonds	298,000	-	(28,000)	270,000	29,000
<b>Total</b>	<b>\$ 53,546,279</b>	<b>\$ 15,874,281</b>	<b>\$ (3,554,413)</b>	<b>\$ 65,866,147</b>	<b>\$ 3,412,182</b>

The 2016 and 2018 sales tax bonds were issued to expedite the re-construction of several road projects within the two districts, the West Ouachita Economic Development District for the 2016 bonds and the East Ouachita Economic District for the 2018 bonds. Each of the two bonds will be repaid by sales tax revenues in debt service funds.

Pensions, other post-employment benefits, compensated absences, and capital leases attributable to governmental activities will be liquidated mainly through the General Fund.

Claims liability is further discussed in Note 10 below.

The 2013 sewer revenue refunding bonds relates to debt incurred by the West Ouachita Sewerage District No 9 for improvements. The debt is secured by future sewer revenues and is being paid out of the Enterprise Fund.

**Note 9 CAPITAL LEASES**

In 2014, the Police Jury entered into a capital lease for the purchase of a video visitation system at the Ouachita Parish Correctional Center. The original amount of the lease was \$150,750 and bears interest at 5.27%. The lease is to be repaid in 20 quarterly payments of \$9,020. The capital lease was paid in full during the fiscal year.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

<u>Years Ended December 31:</u>	<u>Future Minimum Lease Payments</u>
2019	36,080
Less: Amounts representing Interest	(1,158)
Present Value of Future Minimum Lease Payments	<u>\$ 34,922</u>

**Note 10 SELF-INSURANCE PROGRAMS**

The Insurance Loss Reserve and Reserve Workers' Compensation Funds, were established by the Ouachita Parish Police Jury to provide a means of partially self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, partially self-funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the partially self-insured amount of \$150,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", the Police Jury uses the funds mentioned above to account for its risk financing activities. At December 31, 2019, the balance available to pay such liabilities if and when they arise is \$6,251,126. An analysis of the changes in the claims liability for the year ended December 31, 2019, is as follows:

	<u>Balance, 12/31/2018</u>	<u>Changes in Estimates</u>	<u>Benefits &amp; Claims</u>	<u>Balance, 12/31/2019</u>
Insurance Loss Reserve	\$ 67,756	\$ 719,918	\$ (524,003)	\$ 263,671
Workers' Compensation	\$ 1,770,250	\$ 230,803	\$ (278,681)	\$ 1,722,372

**Note 11 DEFINED BENEFIT PENSION PLANS**

**Retirement Systems**

**A. Parochial Employees' Retirement System of Louisiana (System)**

*Plan Description*

The Ouachita Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. All permanent employees working at least 28 hours per week are eligible to participate in the System. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS. Section 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:1901-2025) and other general laws of the State of Louisiana govern PERS.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2019

Any member of Plan A who was hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after seven years creditable service.

Eligibility for retirement for Plan A members hired on or after January 1, 2007 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 62 after 10 years of creditable service.
3. Age 67 after seven years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the employee's final average compensation multiplied by his or her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2019, the Ouachita Parish Police Jury's total payroll for all employees was \$23,326,217. Total covered payroll was \$13,833,435. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website [www.persla.org](http://www.persla.org).

#### *Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, the actual employer contribution rate was 11.50% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Ouachita Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2019 were \$1,590,874. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee’s wages or salary and remitted by the Ouachita Parish Police Jury to the System monthly.

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2019, the Employer reported a liability of \$9,483,575 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury’s proportion of the Net Pension Liability was based on a projection of the Police Jury’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2018, the Police Jury’s proportion was 2.136730%, which was an increase of 0.039358% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Ouachita Parish Police Jury recognized pension expense of \$3,685,279 plus employer’s amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$1,589,294). Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2019 was \$2,095,985.

At December 31, 2019, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	577,764
Changes in assumption	2,371,205	-
Net difference between projected and actual earnings on pension plan investments	4,539,819	-
Changes in employer’s portion of beginning net pension liability	15,913	16,336
Differences between employer contributions and proportionate share of employer contributions	25,503	3,119
Subsequent measurement contributions	1,590,874	-

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

Total	8,543,314	597,219
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The \$1,590,874 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Years ending December 31,	
2020	2,179,969
2021	1,189,932
2022	979,856
2023	2,005,464

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2018, are as follows:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50% (net of investment expense, including inflation)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Inflation Rate	2.40%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

	MP2018 scale for disabled annuitants.
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The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.73% for the year ended December 31, 2018.

Best estimates of arithmetic real rates of return for each major asset class included in the System’s target asset allocation as of December 31, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real Assets	2%	0.11%
Totals	100%	5.43%
Inflation		2.00%
Expected arithmetic nominal return		7.43%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Ouachita Parish Police Jury’s Proportionate Share of the Net*

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

#### *Pension Liability to Changes in the Discount Rate*

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	20,140,568	9,483,575	575,252

#### *Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$672,212, which is the legally required contribution due at December 31, 2019. This amount is recorded in accrued expenses.

#### *Plan Fiduciary Net Position*

Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at [www.persla.org](http://www.persla.org).

### **B. Firefighters' Retirement System of Louisiana (System)**

#### *Plan Description*

The Ouachita Parish Police Jury contributes to the Firefighters' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. Membership in the System is mandatory for all full-time firefighters who earn more than \$375 per month and are employed by any municipality, parish, or fire protection district of the State of Louisiana.

Any member of the Plan can retire providing the member meets one of the following criteria:

1. Any age with 25 years of creditable service.
2. Age 50 with a minimum of twenty or more years of creditable service.
3. Age 55 with a minimum of twelve or more years of creditable service.

The monthly amount of benefits are 3 1/3% of their average final compensation multiplied by his total years of service, not to exceed 100% of final salary.

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2019

The system also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2019, the Ouachita Parish Police Jury's total payroll for all employees was \$23,326,217. Total covered payroll was \$7,921,747. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the System.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Firefighters' Retirement System of Louisiana, 3100 Brentwood Drive, Baton Rouge, Louisiana, or by visiting the System's website [www.lafirefightersret.com](http://www.lafirefightersret.com).

#### *Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, total contributions due for employers and employees were 36.50% (Jan-Jun) and 37.75% (Jul-Dec), actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer and contribution rates for all members were 26.50% (Jan-Jun) and 27.75% (Jul-Dec), and the employee contribution rate was 10.00% for the entire year. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

#### *Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2019, the Jury reported a liability of \$20,726,240 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Jury's proportion was 3.309891%, which was a decrease of 0.306078% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Ouachita Parish Police Jury recognized pension expense of \$4,031,205 plus the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$2,280,367). Total pension expense was \$1,750,838.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

At December 31, 2019, the Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	1,495,073
Changes in assumption	1,885,583	1,508
Net difference between projected and actual earnings on pension plan investments	1,393,782	-
Changes in employer's portion of beginning net pension liability	547,294	2,123,959
Differences between employer contributions and proportionate share of employer contributions	-	24,485
Subsequent measurement contributions	1,149,576	-
<b>Total</b>	<b>4,976,238</b>	<b>3,645,026</b>

The \$1,149,576 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending December 31:	
2020	632,554
2021	(356,147)
2022	211,938
2023	157,383
2024	(297,692)
2025	(166,401)

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 is as follows:

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	7.15% per annum (net of investment expenses, including inflation) (decreased from 7.30% in 2018)
Expected Remaining Service Lives	7 years, closed period
Inflation rate	2.50% per annum (decreased from 2.70% in 2018)
Mortality Rate Assumption	The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009, through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP-2000 Disabled Lives Mortality Table set back five years for males and set back three years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.
Salary increases	Vary from 14.75% in the first two years of service to 4.50% with 25 or more years of service; includes inflation and merit increases
Cost-of-Living Adjustments (COLAs)	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, 2.75%. The resulting long-term expected arithmetic

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

nominal rate of return was 7.94% as of June 30, 2019. Best estimates of arithmetic real rates of return for each major class includes in the System's target asset allocation as of June 30, 2019, are summarized in the following table:

	Asset Type	Target Asset Allocation	Long-Term Expected Real Rate of Return
Equity	U.S. Equity	21.50%	5.98%
	Non-U.S. Equity	17.50%	7.52%
	Global Equity	10.00%	6.59%
Fixed Income	Fixed Income	31.00%	2.17%
Alternatives	Real Estate	6.00%	4.14%
	Private Equity	4.00%	10.52%
Multi-Asset Strategies	Global Tactical Asset Allocation	5.00%	4.37%
	Risk Parity	5.00%	4.67%
		100.00%	

#### *Discount Rate*

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on System investments was applied to all periods of projected benefit payment to determine the total pension liability.

#### *Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.15%) or one percentage-point higher (8.15%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	\$30,012,998	\$20,726,240	\$12,931,642

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

#### *Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$222,851, which is the legally required contribution due at December 31, 2019. This amount is recorded in accrued expenses.

#### *Plan Fiduciary Net Position*

Detailed information about the System's fiduciary net position is available in the separately issued Firefighters' Retirement System of Louisiana Audit Report at [www.lafirefightersret.com](http://www.lafirefightersret.com).

### C. Louisiana State Employees' Retirement System (LASERS)

#### *Pensions*

For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### *Plan Description*

Employees of Ouachita Parish Police Jury are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at [www.lasersonline.org](http://www.lasersonline.org).

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

#### **1. Retirement**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2019

retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members.

Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

based on all years of service as a judge.

Members of the Harbor Police Retirement System who were members prior to July 1, 2014, may retire after 25 years of creditable service at any age, 12 years of creditable service at age 55, 20 years of creditable service at age 45, and 10 years of creditable service at age 60. Average compensation for the plan is the member's average annual earned compensation for the highest 36 consecutive months of employment, with a 3.33% accrual rate.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification but generally is ten years of service.

### 2. Deferred Retirement Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

For members who are in the Harbor Police Plan, the annual DROP Interest Rate is the three-year average (calculated as the compound average of 36 months) investment return of the plan assets for the period ending the June 30th immediately preceding that given date. The average rate so determined is to be reduced by a "contingency" adjustment of 0.5%, but not to below zero. DROP interest is forfeited if member does not cease employment after DROP

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

participation.

### 3. Disability Benefits

All members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

Members of the Harbor Police Retirement System who become disabled may receive a non-line of duty disability benefit after five years or more of credited service. Members age 55 or older may receive a disability benefit equivalent to the regular retirement benefit. Under age 55, the disability benefit is equal to 40% of final average compensation. Line of duty disability benefits are equal to 60% of final average compensation, regardless of years of credited service or 100% of final average compensation if the injury was the result of an intentional act of violence. If the disability benefit retiree is permanently confined to a wheelchair, or, is an amputee incapable of serving as a law enforcement officer, or the benefit is permanently legally binding, there is no reduction to the benefit if the retiree becomes gainfully employed.

### 4. Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

A Hazardous Duty Services Plan member's surviving spouse and minor or handicapped or mentally incapacitated child or children are entitled to survivor benefits of 80% of the

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2019

member's final average compensation if the member was killed in the line of duty. If the member dies in the line of duty as a result of an intentional act of violence, survivor benefits may be increased to 100% of the members final average compensation.

Non-line of duty survivor benefits of the Harbor Police Retirement System may be received after a minimum of five years of credited service. Survivor benefits paid to a surviving spouse without children are equal to 40% of final average compensation and cease upon remarriage. Surviving spouse with children under 18 benefits are equal to 60% of final average compensation, and cease upon remarriage, and children turning 18. No minimum service credit is required for line of duty survivor benefits which are equal to 60% of final average compensation to surviving spouse, or 100% of final average compensation if the injury was the result of an intentional act of violence regardless of children. Line of duty survivor benefits cease upon remarriage, and then benefit is paid to children under 18.

#### **5. Permanent Benefit Increases/Cost-of-Living Adjustments**

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs) that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

#### *Contributions*

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers. The rates in effect during the year ended June 30, 2018 for the various plans follow:

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

<b>Plan</b>	<b>Plan Status</b>	<b>Employer Contribution Rate</b>
Appellate Law Clerks	Closed	37.90%
Appellate Law Clerks hired on or after 7/01/06	Open	37.90%
Alcohol Tobacco Control	Closed	31.40%
Bridge Police	Closed	36.70%
Bridge Police hired on or after 7/01/06	Closed	36.70%
Corrections Primary	Closed	33.50%
Corrections Secondary	Closed	37.70%
Harbor Police	Closed	7.10%
Hazardous Duty	Open	38.50%
Judges hired before 1/01/11	Closed	40.10%
Judges hired after 12/31/10	Closed	39.00%
Judges hired on or after 7/1/15	Open	39.00%
Legislators	Closed	41.60%
Optional Retirement Plan (ORP) before 7/01/06*	Closed	37.90%
Optional Retirement Plan (ORP) on or after 7/01/06*	Closed	37.90%
Peace Officers	Closed	36.70%
Regular Employees hired before 7/01/06	Closed	37.90%
Regular Employees hired on or after 7/01/06	Closed	37.90%
Regular Employees hired on or after 1/01/11	Closed	37.90%
Regular Employees hired on or after 7/1/15	Open	37.90%
Special Legislative Employees	Closed	43.60%
Wildlife Agents	Closed	46.30%

The Ouachita Parish Police Jury's contractually required composite contribution rate for the year ended December 31, 2019 was 40.10% (Jan-Jun) and 42.40% (Jul-Dec) for judges hired before January 1, 2011, 39.00% (Jan-Jun) and 42.00% (Jul-Dec) for judges hired after December 31, 2010, and 37.90% (Jan-Jun) and 40.70% (Jul-Dec) for regular employees hired after January 1, 2011 of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Police Jury were \$42,389 for the year ended December 31, 2019.

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2019, the Employer reported a liability of \$392,385 for its

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Agency's proportion was 0.005416%, which was a decrease of 0.000067% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Ouachita Parish Police Jury recognized pension expense of \$50,594 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contribution, which was (\$24,147). Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2019 was \$26,447.

At December 31, 2019, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	2,409	815
Changes in assumption	3,362	-
Net difference between projected and actual earnings on pension plan investments	13,556	-
Changes in employer's portion of beginning net pension liability	-	5,774
Differences between employer contributions and proportionate share of employer contributions	-	769
Subsequent measurement contributions	21,923	-
Total	41,250	7,358

The \$21,923 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

Year ending December 31,	
2020	8,978
2021	(5,819)
2022	3,730
2023	5,081

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability are as follows:

Valuation Date	June 30, 2019																		
Actuarial Cost Method	Entry Age Normal																		
Actuarial Assumptions:																			
Investment Rate of Return	7.60%, per annum.																		
Inflation rate	2.5%, per annum.																		
Mortality rates	Non-disable members – Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015 Disabled members – Mortality rates based on the RP-2000 Disable Retiree Mortality Table, with no projection for mortality improvement																		
Expected remaining service lives	3 years																		
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.																		
Salary increases	Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th><u>Member Type</u></th> <th><u>Lower Range</u></th> <th><u>Upper Range</u></th> </tr> </thead> <tbody> <tr> <td>Regular</td> <td align="center">3.2%</td> <td align="center">13.0%</td> </tr> <tr> <td>Judges</td> <td align="center">2.8%</td> <td align="center">5.3%</td> </tr> <tr> <td>Corrections</td> <td align="center">3.8%</td> <td align="center">14.0%</td> </tr> <tr> <td>Hazardous Duty</td> <td align="center">3.8%</td> <td align="center">14.0%</td> </tr> <tr> <td>Wildlife</td> <td align="center">3.8%</td> <td align="center">14.0%</td> </tr> </tbody> </table>	<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>	Regular	3.2%	13.0%	Judges	2.8%	5.3%	Corrections	3.8%	14.0%	Hazardous Duty	3.8%	14.0%	Wildlife	3.8%	14.0%
<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>																	
Regular	3.2%	13.0%																	
Judges	2.8%	5.3%																	
Corrections	3.8%	14.0%																	
Hazardous Duty	3.8%	14.0%																	
Wildlife	3.8%	14.0%																	
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																		

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.75% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 9.00% for 2019. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Cash	0.24%
Domestic equity	4.83%
International equity	5.83%
Domestic fixed income	2.79%
International fixed income	4.49%
Alternative investments	8.32%
Risk Parity	5.06%
Totals	6.09%

### *Discount Rate*

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

### *Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 7.60%, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.60%) or one percentage-point higher (8.60%) than the current rate:

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	\$495,239	\$392,385	\$305,507

*Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$771, which is the legally required contribution due at December 31, 2019. This amount is recorded in accrued expenses.

*Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2015 Comprehensive Annual Financial Report at [www.lasersonline.org](http://www.lasersonline.org).

**D. District Attorney's Retirement System of Louisiana (System)**

*Plan Description*

The Ouachita Parish Police Jury contributes to the District Attorneys' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of Louisiana R.S. 11, Chapter 3 for district attorneys and their assistants in each parish. All persons who are district attorneys of the State of Louisiana or assistant district attorneys in any parish shall become members as a condition of their employment, provided in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

Any member of the Plan who was hired prior to July 1, 1990, and who have elected not to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

- 6. Age 62 after 10 or more years of creditable service.
- 7. Age 60 after 18 or more years of creditable service.
- 8. Age 55 after 23 or more years of creditable service.
- 9. Any age after 30 or more years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after to July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

if one of the following criteria is met:

1. Age 60 after 10 or more years of creditable service.
2. Age 55 after 24 or more years of creditable service.
3. Any age after 30 or more years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to 3.5% of the employee's final compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2019, the Ouachita Parish Police Jury's total payroll for all employees was \$23,236,217. Total covered payroll was \$1,157,474. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the District Attorneys' Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824, or by visiting the System's website [www.ladars.org](http://www.ladars.org).

#### *Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, the actual employer contribution rate was 1.25% for January-June and 4.00% for July-December, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Ouachita Parish Police Jury's contributions to the System for the year ended December 31, 2019 were \$30,501. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Police Jury to the System monthly.

#### *Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2019, the Employer reported a liability of \$633,280 for its

# OUACHITA PARISH POLICE JURY

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proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Police Jury's proportion was 1.968523%, which was an increase of 0.174535% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Ouachita Parish Police Jury recognized pension expense of \$345,394 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$16,524). Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2019 was \$328,870.

At December 31, 2019, the Ouachita Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	2,722	197,657
Changes in assumption	288,434	20,887
Net difference between projected and actual earnings on pension plan investments	88,812	-
Changes in employer's portion of beginning net pension liability	30,180	4,710
Differences between employer contributions and proportionate share of employer contributions	-	742
Subsequent measurement contributions	23,345	-
Total	433,493	223,996

The \$23,345 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction for Net Pension Liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

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Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

Year ending December 31,	
2020	74,355
2021	26,491
2022	36,317
2023	74,933
2024	(25,943)

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019, are as follows:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of investment expense
Salary increases	5.50% (2.40% inflation, 3.10% merit)
Mortality rates	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using scale Assistance with were selected for employees, annuitants, and beneficiaries.  RP-2000 Disabled Lives Mortality Table (setback 5 years for males and 3 years for females) for disabled annuitants.
Expected remaining service lives	6 years
Cost of Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009, through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.56% for the year ended June

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

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For the Year Ended December 31, 2019

30, 2019.

The best estimates of arithmetic real rates of return for each major asset class based on the System’s target asset allocation as of June 30, 2019, were as follows:

Asset Class	Target Allocation	Rates of Return	
		Real	Nominal
Equities	48.42%	5.13%	
Fixed income	40.10%	1.65%	
Alternatives	10.99%	0.78%	
Real estate	0.49%	0.00%	
Totals	100%		5.07%
Inflation			2.49%
Expected arithmetic nominal return			7.56%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

*Sensitivity of the Ouachita Parish Police Jury’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Ouachita Parish Police Jury’s proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Police Jury’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer’s proportionate share of net pension liability	\$1,724,996	\$633,280	(\$296,316)

*Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$10,888, which is the legally required contribution due at December 31, 2019. This amount is recorded in accrued expenses.

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to the Financial Statements

For the Year Ended December 31, 2019

#### *Plan Fiduciary Net Position*

Detailed information about the System's fiduciary net position is available in the separately issued District Attorneys' Retirement System of Louisiana Audit Report at [www.ladars.org](http://www.ladars.org).

#### **E. Registrar of Voters Employees' Retirement System of Louisiana (System)**

##### *Plan Description*

The Ouachita Parish Registrar of Voters contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955 by Louisiana Revised Statute 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets one of the following criteria:

10. Age 55 after 20 years of creditable service.
11. Age 60 after 10 years of creditable service.
12. Any age after 30 years of creditable service.

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

4. Age 55 after 30 years of creditable service.
5. Age 60 after 20 years of creditable service.
6. Age 62 after 10 years of creditable service.

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2019, the Ouachita Parish Registrar of Voters' total payroll for all employees was \$23,236,217. Total covered payroll was \$66,804. Covered payroll refers to all compensation paid by the Ouachita Parish Registrar of Voters to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Registrar of Voters Employees' Retirement System

## OUACHITA PARISH POLICE JURY

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### Notes to the Financial Statements

For the Year Ended December 31, 2019

of Louisiana, Post Office Box 57, Jennings, Louisiana 70546, or by calling (800) 810-8515, or by visiting the System's website [www.larovers.com](http://www.larovers.com).

#### *Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, the actual employer contribution rate was 17.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Ouachita Parish Registrar of Voters' contributions to the System for the year ending December 31, 2019 were \$11,694. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Registrar of Voters to the System monthly.

#### *Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2019, the Employer reported a liability of \$90,068 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Registrar of Voter's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Registrar of Voters' proportion was 0.481642%, which was an increase of 0.018493% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Ouachita Parish Registrar of Voters recognized pension expense of \$22,533 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$12,101). Total pension expense for the Ouachita Registrar of Voters for the year ended December 31, 2018 was \$10,432.

At December 31, 2019, the Ouachita Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	22,218
Changes in assumption	13,332	-
Net difference between projected and actual earnings on pension plan investments	-	5,142
Changes in employer's portion of beginning net pension liability	12,349	6,761
Differences between employer contributions and proportionate share of employer contributions	-	115
Subsequent measurement contributions	6,071	-
<b>Total</b>	<b>31,752</b>	<b>34,236</b>

The \$6,071 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending December 31,	
2020	(1,190)
2021	(6,480)
2022	1,992
2023	(2,877)

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019, are as follows:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of investment expense
Salary increases	6.00% (2.40% inflation)
Mortality rates	RP-2000 Combined Healthy Mortality Table

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

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For the Year Ended December 31, 2019

	for active members, healthy annuitants, and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	2019-5 years 2018-5 years 2017-5 years 2016-5 years 2015-5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

During the year ended June 30, 2019, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2009, through June 30, 2014. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.83% for the year ended June 30, 2019.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

The best estimates of arithmetic real rates of return for each major asset class based on the System’s target asset allocation as of June 30, 2019 were as follows:

Asset Class	Target Allocation %	Real Return Arithmetic Basis %	Long-Term Expected Real Rate of Return %
Domestic equities	40.0	7.50	3.00
International equities	20.0	8.50	1.70
Domestic fixed income	12.5	2.50	0.31
International fixed income	10.0	3.50	0.35
Alternative investments	10.0	6.33	0.63
Real estate	7.5	4.50	0.34
Totals	100%		6.33%
Inflation			2.50
Expected arithmetic nominal return			8.83%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.50% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems’ Actuarial Committee, taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Ouachita Parish Registrar of Voters’ Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Ouachita Parish Policy Jury proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Policy Jury proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer’s	\$151,942	\$90,068	\$36,962

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

proportionate share of net pension liability			
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*Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$3,679, which is the legally required contribution due at December 31, 2019. This amount is recorded in accrued expenses.

*Plan Fiduciary Net Position*

Detailed information about the Plan’s fiduciary net position is available in the separately issued Registrar of Voters’ Employees’ Retirement System of Louisiana at [www.larover.com](http://www.larover.com).

**Note 12 POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

*Plan description* – The Ouachita Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The Ouachita Parish Police Jury’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

*Benefits Provided* – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

*Employees covered by benefit terms* – At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	74
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>440</u>
	<u>514</u>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2019

### Total OPEB Liability

The Police Jury's total OPEB liability of \$18,485,541 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	4.10% annually (Beginning of Year to Determine ADC) 2.74%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2019, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

### Changes in the Total OPEB Liability

Balance at December 31, 2018	\$ 16,259,193
Changes for the year:	
Service cost	156,255
Interest	647,401
Differences between expected and actual experience	361,570
Changes in assumptions	1,998,990
Benefit payments and net transfers	(937,868)
Net changes	<u>2,226,348</u>
Balance at December 31, 2019	<u>\$ 18,485,541</u>

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.74%) or 1-percentage-point higher (3.74%) than the current discount rate:

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For the Year Ended December 31, 2019

	<b>1.0% Decrease (1.74%)</b>	<b>Current Discount Rate (2.74%)</b>	<b>1.0% Increase (3.74%)</b>
Total OPEB liability	\$ 21,863,660	\$ 18,485,541	\$ 15,823,295

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates*  
 – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 16,679,171	\$ 18,485,541	\$ 22,563,071

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2019, the Police Jury recognized OPEB expense of \$906,838. At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 331,439	\$ (286,178)
Changes in assumptions	1,832,408	(836,198)
<b>Total</b>	<b>\$ 2,163,847</b>	<b>\$ (1,122,376)</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending December 31:

2020	103,182
2021	103,182
2022	103,182
2023	103,182
2024	103,182
Thereafter	525,561

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

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**Note 13 IMPLEMENTATION OF WIRELESS 911 SYSTEM**

The 9-1-1 Communications District received \$1,068,211 in 2019 from landline telephone surcharges and \$1,373,010 from wireless telephone surcharges for a total of \$2,441,221 telephone service surcharges. In compliance with FCC order no. 94-102, the District has implemented wireless 911 in two phases.

**Note 14 UNCERTAINTIES AND CONTINGENCIES**

The Police Jury is the defendant in a few ongoing lawsuits. The outcome of these lawsuits is uncertain. However, the management for the Police Jury does not believe they will materially affect the Police Jury's financial statements.

**Note 15 GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT**

In connection with the sale of Glenwood Regional Medical Center in 2007, the Police Jury received \$3,766,113 with \$3,466,113 being deposited into the Hospital Service District Settlement Fund, and the remaining \$300,000 into the School Based Clinics Fund. Both of these funds are part of the General Fund.

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. During the year 2013, the Police Jury, the Ouachita Parish School Board, and the Living Well Foundation entered into a cooperative endeavor agreement whereby the \$300,000 portion for school based clinics, plus accumulated interest, was rededicated and remitted to the School Board to provide career / vocational training in various healthcare occupations, as approved by all parties. The total amount of Police Jury funds remitted was \$326,611. The School Based Clinics Fund is now depleted and the resulting fund balance is \$0. The Living Well Foundation contributed \$210,000 towards the agreement. Included in the General Fund's committed fund balance of \$4,519,475 is the \$3,466,113 in the Hospital Service District Settlement Fund and \$112,573 in the Interest Reserve Fund. The current year's activity in Hospital Service District's Settlement Fund is \$32,948 of interest earnings and \$203 of expenditures and other uses. The net of \$57,928 has been transferred into the General Fund's Interest Reserve Fund as set forth in the 2007 ordinance.

**OUACHITA PARISH POLICE JURY**  
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**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

**Note 16 NONSPENDABLE, RESTRICTED, COMMITTED AND ASSIGNED  
FUND BALANCES (FFS LEVEL ONLY)**

The following Governmental Funds' fund balances are nonspendable, legally restricted, Jury committed or assigned for the following purposes:

<b>Fund</b>	<b>Nonspendable</b>	<b>Amount</b>
<b>Major Funds:</b>		
General Fund	Prepaid expenses and other assets	\$ 45
General Fund	Inventories	4,030
Special Revenue Funds:		
Public Works	Inventories	291,604
Fire Department	Prepaid expenses and other assets	88,087
Correctional Center	Inventories	71,345
<b>Total Major Funds</b>		<b>455,111</b>
<b>Non-major Funds:</b>		
Special Revenue Funds:		
Green Oaks Detention Center	Inventories	25,851
Mosquito Abatement District	Inventories	975,030
Communications Dist. 911	Prepaid expenses and other assets	130,182
<b>Total Non-major Funds</b>		<b>1,131,063</b>
<b>Total Nonspendable</b>		<b>\$ 1,586,174</b>
<b>Fund</b>	<b>Restricted For</b>	<b>Amount</b>
<b>Major Funds:</b>		
Special Revenue Funds:		
Public Works	Public Works	\$ 9,496,454
Fire Department	Public Safety	\$ 24,212,338
Public Library	Culture and Recreation	15,901,501
Correctional Center	Public Safety	21,006,113
<b>Total Major Funds:</b>		<b>70,616,406</b>

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For the Year Ended December 31, 2019

<u>Fund</u>	<u>Restricted For</u>	<u>Amount</u>
<b>Non-Major Funds:</b>		
Special Revenue Funds:		
Road Program	Public Works	\$ 1,586,624
Green Oaks	Public Safety	9,071,069
Mosquito Abatement	Health and Welfare	3,981,850
Health Unit	Health and Welfare	2,019,196
Animal Protection & Control	Public Safety	802,341
Shelter Improvement Funds	Health and Welfare	97,231
Communications Dist. 911	Public Safety	4,547,378
Court Fees	Judicial	982,207
Criminal Juror Fees	Judicial	815,904
West Ouachita Ind Development	Economic Development	367,999
Business Development	Economic Development	166,740
Homeland Security	Public Safety	412,749
FEMA Buy-Out \$3,800,000	Public Works	42,786
W.I.A. Youth Program	Health and Welfare	57
PHOCAS	Economic Development	171,915
Section 8 Housing	Economic Development	215,195
Road Lighting Districts	Public Works	324,661
Debt-Service Funds:		
Economic Development	Economic Development	1,579
West Ouachita Econ Develop District	Economic Development	250,422
East Ouachita Econ Develop District	Economic Development	1,110,261
Capital Projects Funds:		
Detention Home	Capital Outlay	141,804
West Ouachita Econ Develop District	Capital Outlay	3,135,736
East Ouachita Econ Develop District	Capital Outlay	5,451,559
Haz-Mit E T & C Drainage	Capital Outlay	553,868
Haz-Mit Raccon Bayou	Capital Outlay	417,751
Haz-Mit River Styx	Capital Outlay	398,800
Haz-Mit Moon Lake Rd	Capital Outlay	46,468
Haz-Mit E T & C Levee	Capital Outlay	305,957
<b>Total Non-Major Funds:</b>		<u>37,420,107</u>
<b>Total Restricted</b>		<u>\$ 108,036,513</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2019

<b>Fund</b>	<b>Committed For:</b>	<b>Amount</b>
<b>Major Funds:</b>		
General Fund	Finance & Administration	\$ 4,069,077
General Fund	Health & Welfare	195,042
General Fund	Coroner	101,628
General Fund	Economic Development	233,468
<b>Total Major Funds:</b>		4,599,215
<b>Non-Major Funds:</b>		
Special Revenue Funds:		
Administrative Fund	Finance & Administration	501,005
Cheniere Lake Park	Culture & Recreation	130,271
Permit Office	Public Works	112,595
Jail Maintenance Reserve	Public Safety	840,225
Drainage Program	Public Works	550,173
Urban Systems	Public Works	1,354,144
Humphries/Garrett Rd.	Public Works	156,901
Eagle Lake Subdivision	Public Works	9,054
Emergency Disease Control	Health and Welfare	823,076
Green Oaks Reserved	Public Safety	532,879
Capital Projects Funds:		
Fire Department	Capital Outlay	7,013,109
Library	Capital Outlay	2,493,717
Health Unit	Capital Outlay	701,486
<b>Total Non-Major Funds</b>		15,218,635
<b>Total Committed</b>		\$ 19,817,850

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended December 31, 2019

**Note 17 SUBSEQUENT EVENTS**

Management has evaluated subsequent events through September 30, 2020, the date which the financial statements were available to be issued and determined that the following events occurred subsequent to the reporting period that are required to be disclosed.

On March 13, 2020, the President of the United States declared the COVID-19 outbreak to be a national emergency. Hurricane Laura made landfall on August 27, 2020 and subsequently Ouachita Parish became a Presidentially declared disaster area due to the damage resulting from the storm. Additionally, spring storms brought tornadoes and flooding to the parish and tropical depression Beta brought additional flooding in September 2020. Management has evaluated the effects of the disasters and ensuing economic repercussions on the Jury. Management did not consider it necessary to make any adjustments to 2019 financial information and foresees no going concern issues due to these disasters.

**REQUIRED SUPPLEMENTARY INFORMATION  
(PART B)**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**General Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2019  
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 9,793,536	\$ 10,353,436	\$ 11,379,188	\$ 1,025,752
<b>Resources</b>				
Taxes				
Ad valorem	3,325,000	3,420,000	3,471,680	51,680
Other taxes	595,000	620,000	1,765,172	1,145,172
Total taxes	<u>3,920,000</u>	<u>4,040,000</u>	<u>5,236,852</u>	<u>1,196,852</u>
Licenses and permits	<u>1,695,000</u>	<u>1,740,000</u>	<u>883,547</u>	<u>(856,453)</u>
Intergovernmental revenues				
Federal grants	113,099	116,039	336,959	220,920
State funds	295,450	298,450	206,847	(91,603)
Local funds	170,000	170,000	159,495	(10,505)
Total intergovernmental	<u>578,549</u>	<u>584,489</u>	<u>703,301</u>	<u>118,812</u>
Fees, charges, and commissions for services	186,200	185,550	189,772	4,222
Fines and forfeitures	1,000	1,000	59,944	58,944
Use of money and property	99,455	182,502	306,157	123,655
Other revenues	135,800	154,575	128,221	(26,354)
Other sources				
Sale of assets	800	800	4,825	4,025
Transfers in	231,760	261,760	476,870	215,110
Total resources	<u>6,848,564</u>	<u>7,150,676</u>	<u>7,989,489</u>	<u>838,813</u>
<b>Amounts available for appropriations</b>	<u>16,642,100</u>	<u>17,504,112</u>	<u>19,368,677</u>	<u>1,864,565</u>
<b>Charges to appropriations</b>				
Current				
General government				
Legislative	273,105	226,565	236,590	(10,025)
Judicial	3,214,114	3,045,934	3,131,390	(85,456)
Elections	161,545	154,620	176,555	(21,935)
Finance and administration	626,770	621,620	496,139	125,481
Other general government	1,093,350	936,910	798,938	137,972
Total general government	<u>5,368,884</u>	<u>4,985,649</u>	<u>4,839,612</u>	<u>146,037</u>
Public safety	80,000	115,000	606,753	(491,753)
Public works	146,685	77,636	278,603	(200,967)
Health and welfare	20,345	179,044	10,357	168,687
Culture and recreation	126,290	140,071	80,185	59,886
Economic development	159,055	134,320	195,861	(61,541)
Capital outlay	-	18,020	302,029	(284,009)
Transfers out	809,857	862,057	994,281	(132,224)
<b>Total charges to appropriations</b>	<u>6,711,116</u>	<u>6,511,797</u>	<u>7,307,681</u>	<u>(795,884)</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 9,930,984</u>	<u>\$ 10,992,315</u>	<u>\$ 12,060,996</u>	<u>\$ 1,068,681</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Public Works Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2019  
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 7,698,741	\$ 9,226,911	\$ 9,279,907	\$ 52,996
<b>Resources</b>				
Taxes				
Ad valorem	-	-	-	-
Sales taxes	7,400,000	7,400,000	7,867,725	467,725
Total taxes	<u>7,400,000</u>	<u>7,400,000</u>	<u>7,867,725</u>	<u>467,725</u>
Licenses and permits	6,000	6,000	5,835	(165)
Intergovernmental revenues				
Federal grants	250,000	87,558	311,931	224,373
Total intergovernmental	<u>250,000</u>	<u>87,558</u>	<u>311,931</u>	<u>224,373</u>
Fees, charges, and commissions for services	17,500	20,750	6,085	(14,665)
Use of money and property	127,500	162,500	210,715	48,215
Other revenues	3,000	4,450	2,269	(2,181)
Other sources				
Sale of assets	50,000	-	-	-
Transfers in	15,000	15,000	15,000	-
Total resources	<u>7,869,000</u>	<u>7,696,258</u>	<u>8,419,560</u>	<u>723,302</u>
<b>Amounts available for appropriations</b>	<u>15,567,741</u>	<u>16,923,169</u>	<u>17,699,467</u>	<u>776,298</u>
<b>Charges to appropriations</b>				
Current				
Public safety	-	241,703	253,293	(11,590)
Public works	7,735,727	6,561,025	5,656,784	904,241
Capital outlay	1,102,700	1,246,700	826,332	420,368
Transfers out	1,175,000	1,175,000	1,175,000	-
Total charges to appropriations	<u>10,013,427</u>	<u>9,224,428</u>	<u>7,911,409</u>	<u>1,313,019</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 5,554,314</u>	<u>\$ 7,698,741</u>	<u>\$ 9,788,058</u>	<u>\$ 2,089,317</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Fire Protection District No. 1 Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2019  
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 22,293,864	\$ 23,434,013	\$ 23,434,013	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	10,698,476	10,700,000	10,851,330	151,330
Sales	7,200,000	7,400,000	7,867,727	467,727
Total taxes	<u>17,898,476</u>	<u>18,100,000</u>	<u>18,719,057</u>	<u>619,057</u>
Intergovernmental revenues				
Federal funds			6,719	6,719
State funds	631,843	568,934	644,367	75,433
Local funds			2,000	2,000
Total intergovernmental	<u>631,843</u>	<u>568,934</u>	<u>653,086</u>	<u>84,152</u>
Use of money and property	215,000	300,000	483,921	183,921
Other revenues	28,280	98,883	80,401	(18,482)
Other sources				
Sale of assets	-	58,447	57,888	(559)
Total resources	<u>18,773,599</u>	<u>19,126,264</u>	<u>19,994,353</u>	<u>868,089</u>
<b>Amounts available for appropriations</b>	<u>41,067,463</u>	<u>42,560,277</u>	<u>43,428,366</u>	<u>868,089</u>
<b>Charges to appropriations</b>				
Current				
Public safety	17,719,989	17,068,252	16,876,538	191,714
Capital outlay	613,000	579,000	351,403	227,597
Transfers out	400,000	1,900,000	1,900,000	-
<b>Total charges to appropriations</b>	<u>18,732,989</u>	<u>19,547,252</u>	<u>19,127,941</u>	<u>419,311</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 22,334,474</u>	<u>\$ 23,013,025</u>	<u>\$ 24,300,425</u>	<u>\$ 1,287,400</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Public Library Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2019  
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 13,707,938	\$ 14,924,233	\$ 14,924,233	\$ -
<b>Resources</b>				
Taxes				
Ad valorem	8,591,738	8,591,738	8,549,859	(41,879)
Intergovernmental revenues				
Federal funds	3,800	3,800	3,548	(252)
State funds	349,328	347,023	342,879	(4,144)
Total intergovernmental	353,128	350,823	346,427	(4,396)
Fees, charges, and commissions for services	91,700	89,000	91,150	2,150
Fines and forfeitures	72,000	60,000	62,973	2,973
Use of money and property	130,150	213,150	292,104	78,954
Other revenues	20,540	19,325	21,163	1,838
Other sources				
Total resources	9,259,256	9,324,036	9,363,676	39,640
<b>Amounts available for appropriations</b>	22,967,194	24,248,269	24,287,909	39,640
<b>Charges to appropriations</b>				
Current				
Culture and recreation	7,838,484	7,834,459	7,103,605	730,854
Capital outlay	1,104,145	927,145	782,803	144,342
Transfers out	500,000	500,000	500,000	-
<b>Total charges to appropriations</b>	9,442,629	9,261,604	8,386,408	875,196
<b>Budgetary fund balance at end of year</b>	\$ 13,524,565	\$ 14,986,665	\$ 15,901,501	\$ 914,836

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

**Correctional Center**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2019  
(Unaudited)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>Budgetary fund balance at beginning of year</b>	\$ 18,484,820	\$ 19,669,335	\$ 19,669,335	\$ (181,508)
<b>Resources</b>				
Taxes				
Ad valorem	10,361,701	10,300,000	10,295,783	(4,217)
Intergovernmental revenues				
Federal funds	-	-	4,322	4,322
State funds	1,941,084	2,969,300	25,077	(2,944,223)
Total intergovernmental	1,941,084	2,969,300	29,399	(2,939,901)
Fees, charges, and commissions for services	-	-	4,653,410	4,653,410
Use of money and property	210,000	339,995	384,357	44,362
Other revenues	1,816,500	1,761,600	860,368	(901,232)
Sale of assets	-	-	4,995	4,995
Total resources	14,329,285	15,370,895	16,228,312	857,417
<b>Amounts available for appropriations</b>	32,814,105	35,040,230	35,897,647	675,909
<b>Charges to appropriations</b>				
Current				
Public safety	13,826,805	13,949,231	13,770,516	178,715
Debt Service				
Principal	-	-	34,922	(34,922)
Interest	-	-	1,158	(1,158)
Capital outlay	683,000	777,000	833,593	(56,593)
Transfer out	180,000	180,000	180,000	-
<b>Total charges to appropriations</b>	14,689,805	14,906,231	14,820,189	86,042
<b>Budgetary fund balance at end of year</b>	\$ 18,124,300	\$ 20,133,999	\$ 21,077,458	\$ 943,459

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Notes to Budgetary Comparison Schedules

For the Year Ended December 31, 2019

**Budgetary Policies:** Preliminary budgets for the ensuing year, prepared on the modified accrual basis of accounting, are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish.

During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the Treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

State law requires the Police Jury to amend its budgets when revenues plus projected revenues within a fund are expected to fall short than budgeted revenues by five percent or more and when expenditures and other uses of a fund are expected to exceed budgeted amounts by five percent or more. All governmental fund budgets are prepared on the modified accrual basis of accounting.

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Encumbrances at year end are not considered expenditures in the financial statements.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Changes in Total OPEB Liability and Related Ratios**  
**Cost Sharing Plans Only**  
Fiscal Year Ended December 31, 2019  
(Unaudited)

<b>Total OPEB Liability</b>	
Service cost	\$ 156,255
Interest	647,401
Changes of benefit terms	-
Differences between expected and actual experience	361,570
Changes of assumptions or other inputs	1,998,990
Benefit payments	(937,868)
<b>Net change in total OPEB liability</b>	<u>2,226,348</u>
<b>Total OPEB liability - beginning</b>	<u>16,259,193</u>
<b>Total OPEB liability - ending (a)</b>	<u><u>\$ 18,485,541</u></u>
Covered-employee payroll	\$ 18,628,484
Total OPEB liability as a percentage of covered-employee payroll	99.23%

**Notes to Schedule:**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

*Changes of benefit terms.* There were no changes of benefit terms for the year ended December 31, 2019.

*Changes of assumptions.* There were no changes of benefit assumptions for the year ended December 31, 2019.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Employer's Proportionate Share of Net Pension Liability**  
For the years ended December 31  
(Unaudited)

Fiscal Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>Parochial Employees' Retirement System of Louisiana</b>					
2015	2.163770%	\$ 591,593	\$ 12,187,921	4.85%	99.15%
2016	2.124530%	\$ 5,592,374	\$ 12,170,087	45.95%	92.23%
2017	2.173240%	\$ 4,475,816	\$ 12,877,400	34.76%	94.15%
2018	2.097372%	\$ (1,556,767)	\$ 12,909,631	-12.06%	101.98%
2019	2.136730%	\$ 9,483,575	\$ 13,179,534	71.96%	88.86%
<b>Firefighters' Retirement System</b>					
2015	3.695809%	\$ 19,946,696	\$ 8,104,403	246.12%	72.45%
2016	3.690679%	\$ 24,140,379	\$ 8,865,086	272.31%	68.16%
2017	3.798126%	\$ 21,770,285	\$ 8,838,316	246.32%	73.55%
2018	3.615969%	\$ 20,799,336	\$ 8,869,123	234.51%	74.76%
2019	3.309891%	\$ 20,726,240	\$ 8,012,600	258.67%	73.96%
<b>Louisiana State Employees' Retirement System</b>					
2015	0.530000%	\$ 360,412	\$ 89,595	402.27%	62.70%
2016	0.005490%	\$ 430,870	\$ 100,143	430.25%	57.73%
2017	0.005600%	\$ 394,386	\$ 101,666	387.92%	62.54%
2018	0.005480%	\$ 373,937	\$ 103,143	362.54%	64.30%
2019	0.00542%	\$ 392,385	\$ 105,059	373.49%	62.90%
<b>Louisiana District Attorneys Retirement System</b>					
2015	1.809241%	\$ 97,454	\$ 1,079,759	9.03%	98.56%
2016	1.823753%	\$ 349,080	\$ 1,073,296	32.52%	95.09%
2017	1.759390%	\$ 474,547	\$ 1,090,567	43.51%	93.57%
2018	1.793990%	\$ 577,291	\$ 1,115,406	51.76%	92.92%
2019	1.96852%	\$ 633,280	\$ 1,157,474	54.71%	93.13%
<b>Registrars of Voters Retirement System</b>					
2015	0.468453%	\$ 114,726	\$ 63,896	179.55%	76.86%
2016	0.465176%	\$ 131,994	\$ 63,549	207.70%	73.98%
2017	0.395084%	\$ 86,725	\$ 57,734	150.21%	80.51%
2018	0.463150%	\$ 109,323	\$ 64,257	170.13%	80.57%
2019	0.48164%	\$ 90,068	\$ 66,153	136.15%	84.83%

## Notes:

The amounts presented have a measurement date of the previous fiscal year-end.  
This schedule is presented to illustrate the requirement to show information for 10 years.  
However, until a full ten year trend is compiled, only information for those years for which information is available is presented.

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

**Schedule of Employer Contributions**  
For the years ended December 31  
(Unaudited)

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Parochial Employees' Retirement System of Louisiana</b>					
2015	\$ 1,764,663	\$ 1,764,663	\$ -	\$ 12,170,087	14.50%
2016	\$ 1,674,062	\$ 1,674,062	\$ -	\$ 12,877,400	13.00%
2017	\$ 1,613,710	\$ 1,613,710	\$ -	\$ 12,909,631	12.50%
2018	\$ 1,508,682	\$ 1,508,682	\$ -	\$ 13,179,534	11.45%
2019	\$ 1,590,874	\$ 1,590,874	\$ -	\$ 13,833,435	11.50%
<b>Firefighters' Retirement System</b>					
2015	\$ 2,286,313	\$ 2,286,313	\$ -	\$ 8,104,403	28.21%
2016	\$ 2,274,955	\$ 2,274,955	\$ -	\$ 8,685,085	26.19%
2017	\$ 2,288,621	\$ 2,288,621	\$ -	\$ 8,838,316	25.89%
2018	\$ 2,195,480	\$ 2,195,480	\$ -	\$ 8,284,831	26.50%
2019	\$ 2,151,046	\$ 2,151,046	\$ -	\$ 7,921,747	27.15%
<b>Louisiana State Employees' Retirement System</b>					
2015	\$ 34,102	\$ 34,102	\$ -	\$ 89,595	38.06%
2016	\$ 37,485	\$ 37,485	\$ -	\$ 101,043	37.10%
2017	\$ 38,462	\$ 38,462	\$ -	\$ 101,666	37.83%
2018	\$ 40,219	\$ 40,219	\$ -	\$ 104,043	38.66%
2019	\$ 42,389	\$ 42,389	\$ -	\$ 106,094	39.95%
<b>Louisiana District Attorneys Retirement System</b>					
2015	\$ 57,773	\$ 57,773	\$ -	\$ 1,079,759	5.35%
2016	\$ 18,694	\$ 18,694	\$ -	\$ 1,055,167	1.77%
2017	\$ -	\$ -	\$ -	\$ 1,090,567	0.00%
2018	\$ 7,312	\$ 7,312	\$ -	\$ 1,157,913	0.63%
2019	\$ 30,501	\$ 30,501	\$ -	\$ 1,157,474	2.64%
<b>Registrars of Voters Retirement System</b>					
2015	\$ 14,936	\$ 14,936	\$ -	\$ 63,896	23.38%
2016	\$ 12,853	\$ 12,853	\$ -	\$ 60,270	21.33%
2017	\$ 10,589	\$ 10,589	\$ -	\$ 57,734	18.34%
2018	\$ 11,116	\$ 11,116	\$ -	\$ 65,389	17.00%
2019	\$ 11,694	\$ 11,694	\$ -	\$ 66,804	17.50%

**Notes:**

The amounts presented have a measurement date of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten year trend is compiled, only information for those years for which information is available is presented.

**Notes to Required Supplementary Information**

No changes noted for benefit terms, assumptions, or size /composition of the population for the following retirement plans:

Parochial Employees' Retirement System of Louisiana

Firefighters' Retirement System

Louisiana District Attorneys Retirement System

Registrars of Voters Retirement System

Louisiana State Employees' Retirement System

No changes noted for benefit terms, assumptions, or size /composition of the population, except for:

2017: Change of Assumption related to inflation and salary factors in the measurements of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

**OTHER SUPPLEMENTARY INFORMATION**

**NON-MAJOR GOVERNMENTAL FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended December 31, 2019

	<b>SPECIAL REVENUE FUNDS TOTAL (Schedule 11)</b>	<b>DEBT SERVICE FUNDS TOTAL (Schedule 13)</b>	<b>CAPITAL PROJECTS FUNDS TOTAL (Schedule 15)</b>	<b>TOTAL (Statement C)</b>
<b>ASSETS</b>				
<b>Cash and cash equivalents</b>	\$ 23,679,600	\$ 569,148	\$ 16,889,997	\$ 41,138,745
<b>Investments</b>	1,000,000	-	4,023,322	5,023,322
<b>Receivables</b>				
Ad valorem taxes	4,988,201	-	-	4,988,201
Sales taxes	-	857,787	-	857,787
Special assessments	159,421	-	-	159,421
Other receivables	498,936	-	31,041	529,977
<b>Due from other governments</b>	2,227,357	-	-	2,227,357
<b>Prepaid expenses and other assets</b>	130,182	-	-	130,182
<b>Inventories</b>	1,000,881	-	-	1,000,881
<b>TOTAL ASSETS</b>	<u>\$ 33,684,578</u>	<u>\$ 1,426,935</u>	<u>\$ 20,944,360</u>	<u>\$ 56,055,873</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Current liabilities				
Accounts payable & accrued expenses	\$ 1,165,892	\$ 19	\$ 284,105	\$ 1,450,016
Due to other funds	745,231	64,654	-	809,885
Unearned revenues	10,831	-	-	10,831
Deposits held	15,450	-	-	15,450
Total liabilities	<u>1,937,404</u>	<u>64,673</u>	<u>284,105</u>	<u>2,286,182</u>
<b>Fund Equity</b>				
Fund balance				
Nonspendable				
Prepaid expenses and other assets	130,182	-	-	130,182
Inventories	1,000,881	-	-	1,000,881
Spendable				
Restricted	25,605,788	1,362,262	10,451,943	37,419,993
Committed	5,010,323	-	10,208,312	15,218,635
Unassigned	-	-	-	-
Total fund balance	<u>31,747,174</u>	<u>1,362,262</u>	<u>20,660,255</u>	<u>53,769,691</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 33,684,578</u>	<u>\$ 1,426,935</u>	<u>\$ 20,944,360</u>	<u>\$ 56,055,873</u>

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2019

	SPECIAL REVENUE FUNDS TOTAL (Schedule 12)	DEBT SERVICE FUNDS TOTAL (Schedule 13)	CAPITAL PROJECTS FUNDS TOTAL (Schedule 14)	TOTAL (Statement D)
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 5,679,767	\$ -	\$ -	\$ 5,679,767
Sales	-	5,330,162	-	5,330,162
Other	2,441,222	-	-	2,441,222
Licenses, permits, and assessments	466,896	-	-	466,896
Intergovernmental				
Federal	8,129,887	-	-	8,129,887
State	1,735,541	-	-	1,735,541
Local	1,866,213	-	-	1,866,213
Fees, charges, and commissions for services	3,133,006	-	-	3,133,006
Fines and forfeitures	2,253,112	-	-	2,253,112
Use of money and property	696,213	15,060	466,504	1,177,777
Other revenues	237,551	-	31,041	268,592
Total revenues	<u>26,639,408</u>	<u>5,345,222</u>	<u>497,545</u>	<u>32,482,175</u>
<b>Expenditures</b>				
Current				
General government				
Judicial	4,705,618	-	-	4,705,618
Elections	-	-	-	-
Finance and administration	1,823,200	-	54,213	1,877,323
Other	-	-	1,750	1,750
Public safety	5,310,101	-	186	5,310,287
Public works	842,104	-	13,913	856,017
Health and welfare	2,172,786	-	60	2,172,846
Culture and recreation	180,550	-	-	180,550
Economic development	6,050,756	-	-	6,050,756
Debt service				
Principal	-	1,210,000	-	1,210,000
Interest	-	327,042	-	327,042
Other service costs	-	-	25,418	25,418
Capital expenditures	5,090,199	-	4,972,022	10,062,221
Total expenditures	<u>26,175,314</u>	<u>1,536,952</u>	<u>5,067,562</u>	<u>32,779,828</u>
<b>Excess (deficiency) of revenues over expenditures</b>	464,094	3,808,270	(4,570,017)	(297,653)
<b>Other financing sources/(uses)</b>				
Sale of assets	70,470	-	-	70,470
Transfers in	3,482,092	-	7,622,032	11,104,124
Transfers out	(1,574,681)	(3,100,000)	(2,172,032)	(6,846,713)
Total other financing sources/(uses)	<u>1,977,881</u>	<u>(3,100,000)</u>	<u>5,450,000</u>	<u>4,327,881</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	2,441,975	708,270	879,983	4,030,228
<b>Fund balances at beginning of year</b>	<u>29,305,199</u>	<u>653,992</u>	<u>19,780,272</u>	<u>49,739,463</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 31,747,174</u>	<u>\$ 1,362,262</u>	<u>\$ 20,660,255</u>	<u>\$ 53,769,691</u>

**NON-MAJOR SPECIAL REVENUE FUNDS**

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Balance Sheet  
SPECIAL REVENUE FUNDS (NON MAJOR)  
For Year Ended December 31, 2019

	ROAD PROGRAM FUND 101	GREEN OAKS DETENTION CENTER FUND 106	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112	PERMIT OFFICE FUND 113	JAIL MAINTENANCE RESERVE FUND 114	SHELTER IMPROVEMENT FUND 115	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117
<b>ASSETS</b>											
Cash and cash equivalents	\$ 1,454,057	\$ 6,275,090	\$ -	\$ 2,627,445	\$ 153,919	\$ 1,557,977	\$ 539,538	\$ 133,614	\$ 840,225	\$ 97,231	\$ 3,223,023
Investments	-	-	-	-	-	-	-	-	-	-	1,000,000
Receivables											
Ad valorem taxes	-	2,851,181	-	1,376,422	-	491,604	245,802	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-	-
Other receivables	46,151	1,936	100	943	1,828	313	4,212	1,020	-	-	384,299
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	101,469	160,379	662,792	-	-	7,485	44,116	-	-	-	-
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	130,182
Inventories	-	25,851	-	975,030	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,601,677</b>	<b>\$ 9,314,437</b>	<b>\$ 662,892</b>	<b>\$ 4,979,840</b>	<b>\$ 155,747</b>	<b>\$ 2,057,379</b>	<b>\$ 833,668</b>	<b>\$ 134,634</b>	<b>\$ 840,225</b>	<b>\$ 97,231</b>	<b>\$ 4,737,504</b>
<b>LIABILITIES AND FUND EQUITY</b>											
<b>Liabilities</b>											
Accounts payable and accrued expenses	\$ 15,053	\$ 217,017	\$ 273,866	\$ 22,960	\$ 10,526	\$ 38,183	\$ 30,127	\$ 22,039	\$ -	\$ -	\$ 59,944
Due to other funds	-	-	389,026	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	1,200	-	-	-	-
Deposits held	-	500	-	-	14,950	-	-	-	-	-	-
Total liabilities	15,053	217,517	662,892	22,960	25,476	38,183	31,327	22,039	-	-	59,944
<b>Fund Equity</b>											
<b>Fund balance</b>											
<b>Nonspendable</b>											
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	130,182
Inventories	-	25,851	-	975,030	-	-	-	-	-	-	-
<b>Spendable</b>											
Restricted	1,586,624	9,071,069	-	3,981,850	-	2,019,196	802,341	-	-	97,231	4,547,378
Committed	-	-	-	-	130,271	-	-	112,595	840,225	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	1,586,624	9,096,920	-	4,956,880	130,271	2,019,196	802,341	112,595	840,225	97,231	4,677,560
<b>TOTAL LIABILITIES</b>	<b>\$ 1,601,677</b>	<b>\$ 9,314,437</b>	<b>\$ 662,892</b>	<b>\$ 4,979,840</b>	<b>\$ 155,747</b>	<b>\$ 2,057,379</b>	<b>\$ 833,668</b>	<b>\$ 134,634</b>	<b>\$ 840,225</b>	<b>\$ 97,231</b>	<b>\$ 4,737,504</b>
<b>AND FUND EQUITY</b>	<b>\$ 1,601,677</b>	<b>\$ 9,314,437</b>	<b>\$ 662,892</b>	<b>\$ 4,979,840</b>	<b>\$ 155,747</b>	<b>\$ 2,057,379</b>	<b>\$ 833,668</b>	<b>\$ 134,634</b>	<b>\$ 840,225</b>	<b>\$ 97,231</b>	<b>\$ 4,737,504</b>

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Balance Sheet  
SPECIAL REVENUE FUNDS (NON MAJOR)  
For Year Ended December 31, 2019

	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY										
	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120	WEST OUA. INDUSTRIAL PARK FUND 121	BUSINESS DEVELOPMENT FUND 125	PREPAREDNESS FUNDS 129 / 141	DRAINAGE PROGRAM FUND 131	URBAN SYSTEMS FUND 132	F.E.M.A. BUY OUT FUND 139	ADMINISTRATIVE FUND 144	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EAGLE LAKE SUBDIVISION ROAD FUND 157
<b>ASSETS</b>											
Cash and cash equivalents	\$ 977,557	\$ 810,285	\$ 351,937	\$ 166,740	\$ 334,644	\$ 618,451	\$ 685,382	\$ 34,851	\$ 636,634	\$ 156,005	\$ 9,054
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables											
Ad valorem taxes	-	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	16,425	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	7,935	64	896	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	5,800	5,619	-	-	118,490	21,628	714,746	-	6,936	-	-
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 983,357</b>	<b>\$ 815,904</b>	<b>\$ 368,362</b>	<b>\$ 166,740</b>	<b>\$ 453,134</b>	<b>\$ 640,079</b>	<b>\$ 1,400,128</b>	<b>\$ 42,786</b>	<b>\$ 643,634</b>	<b>\$ 156,901</b>	<b>\$ 9,054</b>
<b>LIABILITIES AND FUND EQUITY</b>											
<b>Liabilities</b>											
Accounts payable and accrued expenses	\$ 1,150	\$ -	\$ 363	\$ -	\$ 40,385	\$ 89,906	\$ 45,984	\$ -	\$ 142,629	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	1,150	-	363	-	40,385	89,906	45,984	-	142,629	-	-
<b>Fund Equity</b>											
<b>Fund balance</b>											
<b>Nonspendable</b>											
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
<b>Spendable</b>											
Restricted	982,207	815,904	367,999	166,740	412,749	-	-	42,786	-	-	-
Committed	-	-	-	-	-	550,173	1,354,144	-	501,005	156,901	9,054
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	982,207	815,904	367,999	166,740	412,749	550,173	1,354,144	42,786	501,005	156,901	9,054
<b>TOTAL LIABILITIES</b>	<b>\$ 983,357</b>	<b>\$ 815,904</b>	<b>\$ 368,362</b>	<b>\$ 166,740</b>	<b>\$ 453,134</b>	<b>\$ 640,079</b>	<b>\$ 1,400,128</b>	<b>\$ 42,786</b>	<b>\$ 643,634</b>	<b>\$ 156,901</b>	<b>\$ 9,054</b>
<b>AND FUND EQUITY</b>	<b>\$ 983,357</b>	<b>\$ 815,904</b>	<b>\$ 368,362</b>	<b>\$ 166,740</b>	<b>\$ 453,134</b>	<b>\$ 640,079</b>	<b>\$ 1,400,128</b>	<b>\$ 42,786</b>	<b>\$ 643,634</b>	<b>\$ 156,901</b>	<b>\$ 9,054</b>

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

**Combining Balance Sheet**  
**SPECIAL REVENUE FUNDS (NON MAJOR)**  
For Year Ended December 31, 2019

	EMERGENCY DISEASE CONTROL FUND 169	GREEN OAKS JUVENILE DETENTION CENTER RESERVE FUND 172	CDBG PINK STREET FUND 175	CDBG VIOLET / IRIS STREET FUND 176	LEAP FUND 461	PHOCAS GRANT FUND 465	SECTION 8 HOUSING CHOICE VOUCHER FUND 470/471/472	ROAD LIGHTING DISTRICTS
<b>ASSETS</b>								
Cash and cash equivalents	\$ 823,076	\$ 532,879	\$ -	\$ -	\$ -	\$ 175,056	\$ 229,264	\$ 179,829
Investments	-	-	-	-	-	-	-	-
Receivables								
Ad valorem taxes	-	-	-	-	-	-	-	23,192
Sales taxes	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	142,996
Other receivables	-	-	26,372	22,373	-	-	163	219
Due from other funds	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	60,102	-	506	-
Prepaid expenses and other assets	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 823,076</b>	<b>\$ 532,879</b>	<b>\$ 26,372</b>	<b>\$ 22,373</b>	<b>\$ 60,102</b>	<b>\$ 175,056</b>	<b>\$ 229,933</b>	<b>\$ 346,236</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities</b>								
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ 17,252	\$ 3,141	\$ 14,738	\$ 12,912
Due to other funds	-	-	26,372	22,373	41,959	-	-	8,663
Unearned revenues	-	-	-	-	891	-	-	-
Deposits held	-	-	-	-	-	-	-	-
Total liabilities	-	-	26,372	22,373	60,102	3,141	14,738	21,575
<b>Fund Equity</b>								
<b>Fund balance</b>								
<b>Nonspendable</b>								
Prepaid expenses and other assets	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
<b>Spendable</b>								
Restricted	-	-	-	-	-	171,915	215,195	324,661
Committed	823,076	532,879	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	823,076	532,879	-	-	-	171,915	215,195	324,661
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,372</b>	<b>\$ 22,373</b>	<b>\$ 60,102</b>	<b>\$ 3,141</b>	<b>\$ 14,738</b>	<b>\$ 21,575</b>
<b>AND FUND EQUITY</b>	<b>\$ 823,076</b>	<b>\$ 532,879</b>	<b>\$ 26,372</b>	<b>\$ 22,373</b>	<b>\$ 60,102</b>	<b>\$ 175,056</b>	<b>\$ 229,933</b>	<b>\$ 346,236</b>

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Balance Sheet  
SPECIAL REVENUE FUNDS (NON MAJOR)  
For Year Ended December 31, 2019

	WORKFORCE INVESTMENT OPPORTUNITY ACT						TOTAL (Schedule 9)
	ADULT PROGRAM FUND 420	YOUTH PROGRAM FUND 421	DISLOCATED WORKER FUND 422	STEP PROGRAM FUND 423	ONE STOP / AMERICA JOB CENTER FUND 425	JOBS PLUS INITIATIVE FUND 426	
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ 55,122	\$ -	\$ -	\$ -	\$ 23,679,600
Investments	-	-	-	-	-	-	1,000,000
Receivables	-	-	-	-	-	-	-
Ad valorem taxes	-	-	-	-	-	-	4,988,201
Sales taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	159,421
Other receivables	-	52	60	-	-	-	498,936
Due from other funds	-	-	-	-	-	-	-
Due from other governments	190,563	72,850	42,092	-	-	11,784	2,227,357
Prepaid expenses and other assets	-	-	-	-	-	-	130,182
Inventories	-	-	-	-	-	-	1,000,881
<b>TOTAL ASSETS</b>	<b>\$ 190,563</b>	<b>\$ 72,902</b>	<b>\$ 97,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,784</b>	<b>\$ 33,684,578</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 47,218	\$ 43,392	\$ 16,613	\$ (2,486)	\$ (490)	\$ 2,755	\$ 1,165,892
Due to other funds	143,345	29,510	71,921	2,486	490	9,029	745,231
Unearned revenues	-	-	8,740	-	-	-	10,831
Deposits held	-	-	-	-	-	-	15,450
Total liabilities	190,563	72,902	97,274	-	-	11,784	1,937,404
<b>Fund Equity</b>							
<b>Fund balance</b>							
<b>Nonspendable</b>							
Prepaid expenses and other assets	-	-	-	-	-	-	130,182
Inventories	-	-	-	-	-	-	1,000,881
<b>Spendable</b>							
Restricted	-	-	-	-	-	-	25,605,788
Committed	-	-	-	-	-	-	5,010,323
Unassigned	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	31,747,174
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 190,563</b>	<b>\$ 72,902</b>	<b>\$ 97,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,784</b>	<b>\$ 33,684,578</b>

(Concluded)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
SPECIAL REVENUE FUNDS (Non Major)  
For the Year Ended December 31, 2019

	ROAD PROGRAM FUND 101	GREEN OAKS DETENTION CENTER FUND 106	CRIMINAL COURT FUND 107	MOSQUITO ABATEMENT DISTRICT FUND 108	CHENIERE LAKE PARK FUND 109	HEALTH UNIT FUND 111	ANIMAL PROTECTION & CONTROL FUND 112	PERMIT OFFICE FUND 113	JAIL MAINTENANCE RESERVE FUND 114	SHELTER IMPROVEMENT FUND 115	COMMUNICATIONS DISTRICT 911 SERVICE FUND 117
<b>Revenues</b>											
Taxes											
Ad valorem	\$ -	\$ 3,245,407	\$ -	\$ 1,566,713	\$ -	\$ 559,598	\$ 279,799	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-	-	-	-	2,441,222
Total taxes	-	3,245,407	-	1,566,713	-	559,598	279,799	-	-	-	2,441,222
Licenses, permits and assessments	-	-	-	-	-	-	-	295,451	-	-	-
Intergovernmental											
Federal	-	1,302	-	658	-	235	118	-	-	-	-
State	1,271,149	130,155	300,553	-	-	22,456	11,228	-	-	-	-
Local	-	-	1,773,688	-	-	-	-	-	-	-	-
Total intergovernmental	1,271,149	131,457	2,074,241	658	-	22,691	11,346	-	-	-	-
Fees, charges and commissions for services	-	667,411	-	-	46,996	-	112,679	-	-	-	-
Fines and forfeitures	-	-	2,069,271	-	-	-	11,530	-	-	-	-
Use of money and property	34,825	175,996	75	75,022	3,530	133,608	15,706	2,739	18,033	2,514	97,890
Other revenues	-	7,486	436	2,013	14	17	118,123	136	-	-	104
Total revenue	1,305,974	4,227,757	4,144,023	1,644,406	50,540	715,914	549,183	298,326	18,033	2,514	2,539,216
<b>Expenditures</b>											
Current											
General government											
Judicial	-	-	4,344,023	-	-	-	-	-	-	-	-
Finance and administration	20,073	-	-	-	-	-	-	-	68	-	-
Total general government	20,073	-	4,344,023	-	-	-	-	-	68	-	-
Public safety	-	3,313,655	-	-	-	-	-	10,496	-	-	1,744,006
Public works	108,795	-	-	-	-	-	-	334,471	-	-	-
Health and welfare	-	-	-	1,135,975	-	506,999	529,812	-	-	-	-
Culture and recreation	-	-	-	-	180,541	-	-	-	-	9	-
Economic development	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	150,458	52,618	-	27,185	-	59,956	617	-	-	-	315,160
Total expenditures	279,326	3,366,273	4,344,023	1,163,160	180,541	566,955	530,429	344,967	68	9	2,059,166
<b>Excess (deficiency) of revenues over expenditures</b>	1,026,648	861,484	(200,000)	481,246	(130,001)	148,959	18,754	(46,641)	17,965	2,505	480,050
<b>Other financing sources (uses)</b>											
Sale of Assets	-	-	-	4,270	-	-	-	-	-	-	-
Transfers in	500,000	-	200,000	-	125,000	-	10,000	69,822	180,000	-	-
Transfers out	(1,300,000)	(150,000)	-	-	-	(50,000)	-	-	-	(10,000)	-
Total other financing sources (uses)	(800,000)	(150,000)	200,000	4,270	125,000	(50,000)	10,000	69,822	180,000	(10,000)	-
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	226,648	711,484	-	485,516	(5,001)	98,959	28,754	23,181	197,965	(7,495)	480,050
<b>Fund Balances at Beginning of Year</b>	1,359,976	8,385,436	-	4,471,364	135,272	1,920,237	773,587	89,414	642,260	104,726	4,197,510
<b>FUND BALANCES AT END OF YEAR</b>	\$ 1,586,624	\$ 9,096,920	\$ -	\$ 4,956,880	\$ 130,271	\$ 2,019,196	\$ 802,341	\$ 112,595	\$ 840,225	\$ 97,231	\$ 4,677,560

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
SPECIAL REVENUE FUNDS (Non Major)  
For the Year Ended December 31, 2019

	COURT FEES FUND 119	CRIMINAL JUROR FEES FUND 120	W. OUACHITA INDUSTRIAL DEVELOPMENT MAINTENANCE FUND 121	BUSINESS DEVELOPMENT FUND 125	OUACHITA PARISH HOMELAND SECURITY & EMERGENCY PREPAREDNESS FUNDS 129/141	DRAINAGE PROGRAM FUND 131	URBAN SYSTEMS FUND 132	F.E.M.A. BUY OUT FUND 139	ADMINISTRATIVE FUND 144	HUMPHRIES/ GARRETT ROAD SUBDIVISION FUND 154	EAGLE LAKE SUBDIVISION - ROAD FUND 157
<b>Revenues</b>											
Taxes											
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental											
Federal	-	-	-	-	159,169	77,346	2,277,597	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	92,525	-	-	-	-	-	-
Total intergovernmental	-	-	-	-	251,694	77,346	2,277,597	-	-	-	-
Fees, charges and commissions for services	-	-	-	-	-	-	-	-	1,604,939	-	-
Fines and forfeitures	86,615	85,696	-	-	-	-	-	-	-	-	-
Use of money and property	22,614	20,031	7,208	3,933	9,796	14,580	7,346	843	-	3,624	213
Other revenues	-	-	3,240	-	8,222	-	-	10,651	159	5,180	-
Total revenue	109,229	105,727	10,448	3,933	269,712	91,926	2,284,943	11,494	1,605,098	8,804	213
<b>Expenditures</b>											
Current											
General government											
Judicial	143,551	218,002	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	1,758,672	-	-
Total general government	143,551	218,002	-	-	-	-	-	-	1,758,672	-	-
Public safety	-	-	-	-	240,956	-	-	-	988	-	-
Public works	-	-	-	-	-	112,338	54,509	9,758	-	14	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	13,068	14	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	118,945	670,559	3,309,740	-	101,200	-	-
Total expenditures	143,551	218,002	13,068	14	359,901	782,897	3,364,249	9,758	1,860,860	14	-
<b>Excess (deficiency) of revenues over expenditures</b>	(34,322)	(112,275)	(2,620)	3,919	(90,189)	(690,971)	(1,079,306)	1,736	(255,762)	8,790	213
<b>Other financing sources (uses)</b>											
Sale of Assets	-	-	64,200	-	2,000	-	-	-	-	-	-
Transfers in	-	-	-	-	99,223	790,000	1,300,000	5,000	-	-	-
Transfers out	-	-	-	-	(11,634)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	64,200	-	89,589	790,000	1,300,000	5,000	-	-	-
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	(34,322)	(112,275)	61,580	3,919	(600)	99,029	220,694	6,736	(255,762)	8,790	213
<b>Fund Balances at Beginning of Year</b>	1,016,529	928,179	306,419	162,821	413,349	451,144	1,133,450	36,050	756,767	148,111	8,841
<b>FUND BALANCES AT END OF YEAR</b>	\$ 982,207	\$ 815,904	\$ 367,999	\$ 166,740	\$ 412,749	\$ 550,173	\$ 1,354,144	\$ 42,786	\$ 501,005	\$ 156,901	\$ 9,054

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
SPECIAL REVENUE FUNDS (Non Major)  
For the Year Ended December 31, 2019

	EMERGENCY DISEASE CONTROL FUND 169	GREEN OAKS JUVENILE DETENTION CENTER RESERVE FUND 172	CDBG PINK STREET FUND 175	CDBG VIOLET / IRIS STREETS FUND 176	LEAP FUND 461	NATIONAL DISLOCATED GRANT FUND 424	DISABILITY EMPLOYMENT FUND 464	PHOCAS GRANT FUND 465	SECTION 8 HOUSING CHOICE VOUCHER FUND 470/471/472	ROAD LIGHTING DISTRICTS FUNDS 5xx
<b>Revenues</b>										
Taxes										
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,250
Other	-	-	-	-	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-	-	-	-	28,250
Licenses, permits and assessments	-	-	-	-	-	-	-	-	-	171,445
Intergovernmental										
Federal	-	-	172,217	101,747	231,000	-	-	100,000	2,812,603	-
State	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-	-
Total intergovernmental	-	-	172,217	101,747	231,000	-	-	100,000	2,812,603	-
Fees, charges and commissions for services	-	-	-	-	-	-	-	-	700,981	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Use of money and property	19,415	11,134	-	-	-	-	-	4,134	4,500	6,904
Other revenues	-	-	36,872	32,873	2,086	-	-	-	1,610	-
Total revenue	19,415	11,134	209,089	134,620	233,086	-	-	104,134	3,519,694	206,599
<b>Expenditures</b>										
Current										
General government										
Judicial	-	42	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	2
Total general government	-	42	-	-	-	-	-	-	-	2
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	73	-	29,804	32,873	-	-	-	-	-	159,469
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	233,086	-	-	72,504	3,573,841	-
Capital outlay	-	525	179,285	101,747	-	-	-	551	-	-
Total expenditures	73	567	209,089	134,620	233,086	-	-	72,504	3,574,392	159,471
<b>Excess (deficiency) of revenues over expenditures</b>	19,342	10,567	-	-	-	-	-	31,630	(54,698)	47,128
<b>Other financing sources (uses)</b>										
Sale of Assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	150,000	-	-	-	-	-	-	53,047	-
Transfers out	-	-	-	-	-	-	-	-	(53,047)	-
Total other financing sources (uses)	-	150,000	-	-	-	-	-	-	-	-
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	19,342	160,567	-	-	-	-	-	31,630	(54,698)	47,128
<b>Fund Balances at Beginning of Year</b>	803,734	372,312	-	-	-	-	-	140,285	269,893	277,533
<b>FUND BALANCES AT END OF YEAR</b>	\$ 823,076	\$ 532,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,915	\$ 215,195	\$ 324,661

(Continued)

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
SPECIAL REVENUE FUNDS (Non Major)  
For the Year Ended December 31, 2019

	WORK FORCE INVESTMENT OPPORTUNITY ACT						TOTAL (Schedule 10)
	ADULT PROGRAM FUND 420	YOUTH PROGRAM FUND 421	DISLOCATED WORKER FUND 422	STEP PROGRAM FUND 423	ONE STOP / AMERICA JOB CENTER FUND 425	JOBS PLUS INITIATIVE FUND 426	
<b>Revenues</b>							
Taxes							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,679,767
Other	-	-	-	-	-	-	2,441,222
Total taxes	-	-	-	-	-	-	8,120,989
Licenses, permits and assessments	-	-	-	-	-	-	466,896
Intergovernmental							
Federal	719,327	1,046,337	350,461	-	-	79,770	8,129,887
State	-	-	-	-	-	-	1,735,541
Local	-	-	-	-	-	-	1,866,213
Total intergovernmental	719,327	1,046,337	350,461	-	-	79,770	11,731,641
Fees, charges and commissions for services	-	-	-	-	-	-	3,133,006
Fines and forfeitures	-	-	-	-	-	-	2,253,112
Use of money and property	-	-	-	-	-	-	696,213
Other revenues	188	-	-	-	-	8,141	237,551
Total revenue	719,515	1,046,337	350,461	-	-	87,911	26,639,408
<b>Expenditures</b>							
Current							
General government							
Judicial	-	-	-	-	-	-	4,705,618
Finance and administration	12,123	16,131	16,131	-	-	-	1,823,200
Total general government	12,123	16,131	16,131	-	-	-	6,528,818
Public safety	-	-	-	-	-	-	5,310,101
Public works	-	-	-	-	-	-	842,104
Health and welfare	-	-	-	-	-	-	2,172,786
Culture and recreation	-	-	-	-	-	-	180,550
Economic development	707,392	1,028,553	334,330	-	-	87,911	6,050,756
Capital outlay	-	1,653	-	-	-	-	5,090,199
Total expenditures	719,515	1,046,337	350,461	-	-	87,911	26,175,314
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	-	-	-	464,094
<b>Other financing sources (uses)</b>							
Sale of Assets	-	-	-	-	-	-	70,470
Transfers in	-	-	-	-	-	-	3,482,092
Transfers out	-	-	-	-	-	-	(1,574,681)
Total other financing sources (uses)	-	-	-	-	-	-	1,977,881
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	-	-	-	-	-	-	2,441,975
<b>Fund Balances at Beginning of Year</b>	-	-	-	-	-	-	29,305,199
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,747,174

(Concluded)

**NON-MAJOR DEBT SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**DEBT SERVICE FUNDS (Non Major)**  
For the Year Ended December 31, 2019

	<b>ECONOMIC DEVELOPMENT FUND 210</b>	<b>WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 221</b>	<b>EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 222</b>	<b>TOTAL (Schedule 9)</b>
<b>ASSETS</b>				
<b>Cash and cash equivalents</b>	\$ 1,598	\$ -	\$ 567,550	\$ 569,148
<b>Receivables</b>				
Ad Valorem	-	-	-	-
Sales taxes	-	315,076	542,711	857,787
Other	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 1,598</u>	<u>\$ 315,076</u>	<u>\$ 1,110,261</u>	<u>\$ 1,426,935</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable - Trade	\$ 19	\$ -	\$ -	\$ 19
Due to other funds	-	64,654	-	64,654
Total liabilities	<u>19</u>	<u>64,654</u>	<u>-</u>	<u>64,673</u>
<b>Fund equity</b>				
Fund balance				
Spendable				
Restricted for debt service	1,579	250,422	1,110,261	1,362,262
Total fund balance	<u>1,579</u>	<u>250,422</u>	<u>1,110,261</u>	<u>1,362,262</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 1,598</u>	<u>\$ 315,076</u>	<u>\$ 1,110,261</u>	<u>\$ 1,426,935</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances**  
**DEBT SERVICE FUNDS (Non Major)**  
For the Year Ended December 31, 2019

	<b>ECONOMIC DEVELOPMENT FUND 210</b>	<b>WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 221</b>	<b>EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 222</b>	<b>TOTAL (Schedule 10)</b>
<b>Revenues</b>				
Taxes				
Sales	\$ -	\$ 1,863,451	\$ 3,466,711	\$ 5,330,162
Use of money and property	38	4,602	10,420	15,060
Total revenues	<u>38</u>	<u>1,868,053</u>	<u>3,477,131</u>	<u>5,345,222</u>
<b>Expenditures</b>				
Current				
General Government				
Elections	-	-	-	-
Debt Service-Principal	-	645,000	565,000	1,210,000
Debt Service-Interest	-	117,060	209,982	327,042
Other service costs	-	-	-	-
Total expenditures	<u>-</u>	<u>762,016</u>	<u>774,936</u>	<u>1,536,952</u>
<b>Excess of revenues over expenditures</b>	38	1,106,037	2,702,195	3,808,270
<b>Other financing uses</b>				
Transfers out	-	(1,100,000)	(2,000,000)	(3,100,000)
Total other financing uses	<u>-</u>	<u>(1,100,000)</u>	<u>(2,000,000)</u>	<u>(3,100,000)</u>
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	38	6,037	702,195	708,270
<b>Fund balances at beginning of year</b>	<u>1,541</u>	<u>244,385</u>	<u>408,066</u>	<u>653,992</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,579</u>	<u>\$ 250,422</u>	<u>\$ 1,110,261</u>	<u>\$ 1,362,262</u>

**NON-MAJOR CAPITAL PROJECTS FUNDS**

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Balance Sheet  
CAPITAL PROJECTS FUNDS (Non Major)  
For the Year Ended December 31, 2019

	FIRE DEPARTMENT FUND 304	LIBRARY FUND 305	HEALTH UNIT FUND 311	DETENTION HOME FUND 316	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 321	EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 322	HAZ-MIT E T & C DRAINAGE FUND 350	HAZ-MIT RACCON BAYOU FUND 351	HAZ-MIT RIVER STYX FUND 352	HAZ-MIT MOON LAKE RD FUND 353	HAZ-MIT E T & C LEVEE FUND 354	TOTAL (Schedule 9)
<b>ASSETS</b>												
Cash and cash equivalents	\$ 2,989,787	\$ 2,493,717	\$ 701,486	\$ 141,804	\$ 3,135,736	\$ 5,673,122	\$ 553,868	\$ 437,109	\$ 403,175	\$ 46,468	\$ 313,725	\$ 16,889,997
Investments	4,023,322	-	-	-	-	-	-	-	-	-	-	4,023,322
Receivables - other	-	-	-	-	-	31,041	-	-	-	-	-	31,041
<b>TOTAL ASSETS</b>	<b>\$ 7,013,109</b>	<b>\$ 2,493,717</b>	<b>\$ 701,486</b>	<b>\$ 141,804</b>	<b>\$ 3,135,736</b>	<b>\$ 5,704,163</b>	<b>\$ 553,868</b>	<b>\$ 437,109</b>	<b>\$ 403,175</b>	<b>\$ 46,468</b>	<b>\$ 313,725</b>	<b>\$ 20,944,360</b>
<b>LIABILITIES</b>												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,604	\$ -	\$ 19,358	\$ 4,375	\$ -	\$ 7,768	\$ 284,105
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>252,604</b>	<b>-</b>	<b>19,358</b>	<b>4,375</b>	<b>-</b>	<b>7,768</b>	<b>284,105</b>
<b>FUND EQUITY</b>												
<b>Fund balance</b>												
Spendable												
Restricted	-	-	-	141,804	3,135,736	5,451,559	553,868	417,751	398,800	46,468	305,957	10,451,943
Committed	7,013,109	2,493,717	701,486	-	-	-	-	-	-	-	-	10,208,312
Total fund balance	<u>7,013,109</u>	<u>2,493,717</u>	<u>701,486</u>	<u>141,804</u>	<u>3,135,736</u>	<u>5,451,559</u>	<u>553,868</u>	<u>417,751</u>	<u>398,800</u>	<u>46,468</u>	<u>305,957</u>	<u>20,660,255</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 7,013,109</b>	<b>\$ 2,493,717</b>	<b>\$ 701,486</b>	<b>\$ 141,804</b>	<b>\$ 3,135,736</b>	<b>\$ 5,704,163</b>	<b>\$ 553,868</b>	<b>\$ 437,109</b>	<b>\$ 403,175</b>	<b>\$ 46,468</b>	<b>\$ 313,725</b>	<b>\$ 20,944,360</b>

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
CAPITAL PROJECTS FUNDS (Non Major)  
For the Year Ended December 31, 2019

	FIRE DEPARTMENT FUND 304	LIBRARY FUND 305	HEALTH UNIT FUND 311	DETENTION HOME FUND 316	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 321	EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT FUND 322	HAZ-MIT E T & C DRAINAGE 350	HAZ-MIT RACCON BAYOU 351	HAZ-MIT RIVER STYX 352	HAZ-MIT MOON LAKE RD 353	HAZ-MIT E T & C LEVEE 354	TOTAL (Schedule 10)
<b>Revenues</b>												
Use of money and property	\$ 136,974	\$ 53,198	\$ 15,984	\$ 3,345	\$ 69,785	\$ 163,234	\$ 6,946	\$ 6,221	\$ 5,778	\$ 780	\$ 4,259	\$ 466,504
Other revenues	-	-	-	-	-	31,041	-	-	-	-	-	31,041
Total revenues	<u>136,974</u>	<u>53,198</u>	<u>15,984</u>	<u>3,345</u>	<u>69,785</u>	<u>194,275</u>	<u>6,946</u>	<u>6,221</u>	<u>5,778</u>	<u>780</u>	<u>4,259</u>	<u>497,545</u>
<b>Expenditures</b>												
Current												
General government												
Finance and administration	-	200	-	12	53,298	608	28	24	23	3	17	54,213
Other	-	-	-	-	1,750	-	-	-	-	-	-	1,750
Public safety	186	-	-	-	-	-	-	-	-	-	-	186
Public works	-	-	-	-	-	13,913	-	-	-	-	-	13,913
Health and welfare	-	-	60	-	-	-	-	-	-	-	-	60
Other service costs	-	-	-	-	-	25,418	-	-	-	-	-	25,418
Capital outlay	1,949,662	-	-	-	665,622	1,983,661	4,800	105,813	143,870	20,309	98,285	4,972,022
Total expenditures	<u>1,949,848</u>	<u>200</u>	<u>60</u>	<u>12</u>	<u>720,670</u>	<u>2,023,600</u>	<u>4,828</u>	<u>105,837</u>	<u>143,893</u>	<u>20,312</u>	<u>98,302</u>	<u>5,067,562</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(1,812,874)	52,998	15,924	3,333	(650,885)	(1,829,325)	2,118	(99,616)	(138,115)	(19,532)	(94,043)	(4,570,017)
<b>Other financing sources (uses)</b>												
Proceeds from issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	1,900,000	500,000	50,000	-	1,100,000	2,000,000	551,750	517,367	536,915	66,000	400,000	7,622,032
Transfers out	-	-	-	-	-	(2,172,032)	-	-	-	-	-	(2,172,032)
Total other financing sources (uses)	<u>1,900,000</u>	<u>500,000</u>	<u>50,000</u>	<u>-</u>	<u>1,100,000</u>	<u>(172,032)</u>	<u>551,750</u>	<u>517,367</u>	<u>536,915</u>	<u>66,000</u>	<u>400,000</u>	<u>5,450,000</u>
<b>Excess (deficiency) of revenues and other sources over expenditures</b>	87,126	552,998	65,924	3,333	449,115	(2,001,357)	553,868	417,751	398,800	46,468	305,957	879,983
<b>Fund balances at beginning of year</b>	<u>6,925,983</u>	<u>1,940,719</u>	<u>635,562</u>	<u>138,471</u>	<u>2,686,621</u>	<u>7,452,916</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,780,272</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 7,013,109</u>	<u>\$ 2,493,717</u>	<u>\$ 701,486</u>	<u>\$ 141,804</u>	<u>\$ 3,135,736</u>	<u>\$ 5,451,559</u>	<u>\$ 553,868</u>	<u>\$ 417,751</u>	<u>\$ 398,800</u>	<u>\$ 46,468</u>	<u>\$ 305,957</u>	<u>\$ 20,660,255</u>

**NON-MAJOR ENTERPRISE FUNDS**

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Schedule of Net Position  
ENTERPRISE FUNDS (Non Major)  
December 31, 2019

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	CALVERT/ H. WATSON SEWERAGE DISTRICT FUND 185	TOTAL (Statement E)
<b>ASSETS</b>							
<b>Current assets</b>							
<b>Cash and cash equivalents</b>	\$ 4,804	\$ 38,342	\$ -	\$ 21,780	\$ -	\$ -	\$ 64,926
<b>Receivables</b>							
Trade	1,248	-	-	1,124	-	-	2,372
Other	2,377	15,285	-	-	-	1,945	19,607
Due from other funds	31,650	89,463	-	-	-	-	121,113
<b>Total current assets</b>	40,079	143,090	-	22,904	-	1,945	208,018
<b>Restricted assets</b>							
<b>Cash and cash equivalents</b>	-	58,502	-	-	-	-	58,502
<b>Noncurrent assets</b>							
<b>Capital assets, net</b>	32,239	327,436	428,654	64,846	446,799	78,933	1,378,907
<b>TOTAL ASSETS</b>	\$ 72,318	\$ 529,028	\$ 428,654	\$ 87,750	\$ 446,799	\$ 80,878	\$ 1,645,427
<b>LIABILITIES AND NET POSITION</b>							
<b>Liabilities</b>							
<b>Current liabilities</b>							
Accounts payable and accrued expenses	\$ 1,318	\$ 38,957	\$ -	\$ -	\$ 6,722	\$ 8,917	\$ 55,914
Due to other funds	-	-	-	-	78,169	42,944	121,113
<b>Current liabilities payable from restricted assets</b>							
Revenue bonds payable	-	29,000	-	-	-	-	29,000
<b>Noncurrent</b>							
Revenue bonds payable	-	241,000	-	-	-	-	241,000
<b>Total liabilities</b>	1,318	308,957	-	-	84,891	51,861	447,027
<b>Net position (deficit)</b>							
Net investment in capital assets	32,239	57,436	428,654	64,846	446,799	78,933	1,108,907
Debt Service	-	58,502	-	-	-	-	58,502
Unrestricted (deficit)	38,761	104,133	-	22,904	(84,891)	(49,916)	30,991
<b>Total net position (deficit)</b>	71,000	220,071	428,654	87,750	361,908	29,017	1,198,400
<b>TOTAL LIABILITIES AND NET POSITION</b>	\$ 72,318	\$ 529,028	\$ 428,654	\$ 87,750	\$ 446,799	\$ 80,878	\$ 1,645,427

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Combining Schedule of Revenues, Expenses,  
and Changes in Net Position  
ENTERPRISE FUNDS (Non Major)  
For the Year Ended December 31, 2019

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	CALVERT/ H. WATSON SEWERAGE DISTRICT FUND 185	TOTAL (Statement F)
<b>Operating revenues</b>							
Sewer service charges	\$ 9,854	\$ 180,243	\$ -	\$ -	\$ 3,065	\$ 21,774	\$ 214,936
<b>Operating expenses</b>							
Board member compensation	-	2,519	-	-	-	-	2,519
Depreciation	3,486	34,790	56,482	5,089	32,893	10,524	143,264
Indirect cost allocation	300	3,296	-	-	522	613	4,731
Insurance	92	1,193	-	-	428	221	1,934
Interest	-	11,000	-	-	1,812	968	13,780
Miscellaneous	-	-	-	-	-	(8,094)	(8,094)
Operations and maintenance	7,485	89,703	-	2	12,750	26,394	136,334
Utilities	231	42,363	-	-	1,555	4,359	48,508
Total operating expenses	11,594	184,864	56,482	5,091	49,960	34,985	342,976
<b>Operating income (loss)</b>	(1,740)	(4,621)	(56,482)	(5,091)	(46,895)	(13,211)	(128,040)
<b>Non-operating revenues</b>							
Interest earned	847	2,824	-	514	-	-	4,185
Total non-operating revenues	847	2,824	-	514	-	-	4,185
<b>Net increase (decrease) in net position</b>	(893)	(1,797)	(56,482)	(4,577)	(46,895)	(13,211)	(123,855)
<b>Net position at beginning of year</b>	71,893	221,868	485,136	92,327	408,803	42,228	1,322,255
<b>NET POSITION AT AT END OF YEAR</b>	\$ 71,000	\$ 220,071	\$ 428,654	\$ 87,750	\$ 361,908	\$ 29,017	\$ 1,198,400

OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

**Combining Schedule of Cash Flows**  
**ENTERPRISE FUNDS (Non Major)**  
For the Year Ended December 31, 2019

	GREEN ACRES SEWERAGE DISTRICT NO. 13 FUND 128	WEST OUACHITA SEWERAGE DISTRICT NO. 9 FUND 133	SOUTHEAST SEWERAGE DISTRICT NO. 3 FUND 152	EASTERN FOREST SEWERAGE DISTRICT NO. 14 FUND 158	INGLESIDE SEWERAGE DISTRICT FUND 159	CALVERT/ H. WATSON SEWERAGE DISTRICT FUND 185	TOTAL (Statement G)
<b>Cash flows from operating activities</b>							
Receipts from customers	\$ 10,565	\$ 179,319	\$ -	\$ -	\$ 3,065	\$ 21,791	\$ 214,740
Payments to suppliers for goods and services	(8,105)	(128,622)	-	(2)	(13,250)	(26,416)	(176,395)
Net cash provided (used) by operating activities	<u>2,460</u>	<u>50,697</u>	<u>-</u>	<u>(2)</u>	<u>(10,185)</u>	<u>(4,625)</u>	<u>38,345</u>
<b>Cash flows from capital and related financing activities</b>							
Payments on bonds	-	(28,000)	-	-	-	-	(28,000)
Receipts from (payments to) other funds	(344)	(14,463)	-	-	10,185	4,625	-
Net cash provided by capital and related financing activities	<u>(344)</u>	<u>(42,463)</u>	<u>-</u>	<u>-</u>	<u>10,185</u>	<u>4,625</u>	<u>(28,000)</u>
<b>Cash flows from investing activities</b>							
Interest earnings	847	2,824	-	514	-	-	4,185
Net cash provided by investing activities	<u>847</u>	<u>2,824</u>	<u>-</u>	<u>514</u>	<u>-</u>	<u>-</u>	<u>4,185</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	2,963	11,058	-	512	-	-	14,533
<b>Cash at beginning of year</b>	<u>1,841</u>	<u>85,786</u>	<u>-</u>	<u>21,268</u>	<u>-</u>	<u>-</u>	<u>108,895</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 4,804</u>	<u>\$ 96,844</u>	<u>\$ -</u>	<u>\$ 21,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,428</u>
<b>Reconciliation of operating income to net cash used by operating activities</b>							
Operating income (loss)	\$ (1,740)	\$ (4,621)	\$ (56,482)	\$ (5,091)	\$ (46,895)	\$ (13,211)	\$ (128,040)
Adjustments to reconcile operating loss to net cash provided by operating activities							
Depreciation	3,486	34,790	56,482	5,089	32,893	10,524	143,264
Change in assets and liabilities							
Receivables	711	(924)	-	-	-	16	(197)
Accounts payable	3	21,452	-	-	3,817	(1,954)	23,318
Net cash provided (used) by operating activities	<u>\$ 2,460</u>	<u>\$ 50,697</u>	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (10,185)</u>	<u>\$ (4,625)</u>	<u>\$ 38,345</u>
<b>Cash shown on schedule of net position</b>	<u>\$ 4,804</u>	<u>\$ 96,844</u>	<u>\$ -</u>	<u>\$ 21,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,428</u>

**NON-MAJOR INTERNAL SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Statement of Net Position**  
**INTERNAL SERVICE FUNDS (Non Major)**  
For the Year Ended December 31, 2019

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement E)</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 2,362,747	\$ 3,675,623	\$ 6,038,370
<b>Investments at market value</b>	1,750,000	768,100	2,518,100
<b>Receivables - other</b>	19,747	750	20,497
<b>Due from other governments</b>	-	35,492	35,492
<b>Prepaid and other assets</b>	26,400	154,481	180,881
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<u>\$ 4,158,894</u>	<u>\$ 4,634,446</u>	<u>\$ 8,793,340</u>
<b>LIABILITIES AND NET POSITION</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 121,480	\$ 11,588	\$ 133,068
Deposits held	1,168	-	1,168
Other noncurrent liabilities	263,671	1,722,372	1,986,043
Total liabilities	<u>386,319</u>	<u>1,733,960</u>	<u>2,120,279</u>
<b>Net position</b>			
Restricted for Insurance Claims	<u>3,772,575</u>	<u>2,900,486</u>	<u>6,673,061</u>
Total net position	<u>3,772,575</u>	<u>2,900,486</u>	<u>6,673,061</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 4,158,894</u>	<u>\$ 4,634,446</u>	<u>\$ 8,793,340</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenses,  
and Changes in Net Position**  
**INTERNAL SERVICE FUNDS (Non Major)**  
For the Year Ended December 31, 2019

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement F)</b>
<b>Operating Revenues</b>			
Premiums	\$ 750,140	\$ 1,311,653	\$ 2,061,793
<b>Operating Expenses</b>			
Administrative expenses	29,182	26,301	55,483
Benefit payments and reinsurance	1,219,958	536,684	1,756,642
Total expenditures	<u>1,249,140</u>	<u>562,985</u>	<u>1,812,125</u>
<b>Operating income (loss)</b>	(499,000)	748,668	249,668
<b>Nonoperating revenues</b>			
Interest income	89,360	82,907	172,267
Total nonoperating revenues	<u>89,360</u>	<u>82,907</u>	<u>172,267</u>
<b>Changes in net assets</b>	(409,640)	831,575	421,935
<b>Net position at beginning of year</b>	<u>4,182,215</u>	<u>2,068,911</u>	<u>6,251,126</u>
<b>NET POSITION AT END OF YEAR</b>	<u>\$ 3,772,575</u>	<u>\$ 2,900,486</u>	<u>\$ 6,673,061</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Cash Flows**  
**INTERNAL SERVICE FUNDS (Non Major)**

For the Year Ended December 31, 2019

	<b>INSURANCE/ GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement G)</b>
<b>Cash flows from operating activities</b>			
Premiums received	\$ 742,048	\$ 1,275,806	\$ 2,017,854
Payments to suppliers for goods and services	(29,182)	(26,301)	(55,483)
Payments for claims	(898,645)	(559,128)	(1,457,773)
Net cash provided by operating activities	<u>(185,779)</u>	<u>690,377</u>	<u>504,598</u>
<b>Cash flows from capital and related financing activities</b>			
Amounts due from other governmental units	-	-	-
Net cash provided by capital and related operating activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash flows from investing activities</b>			
Interest earnings	89,360	82,907	172,267
Investments matured	1,750,000	768,100	2,518,100
Investments purchased	(1,750,000)	(768,100)	(2,518,100)
Net cash provided by investing activities	<u>89,360</u>	<u>82,907</u>	<u>172,267</u>
<b>Net increase (decrease) in cash</b>	(96,419)	773,284	676,865
<b>Cash at beginning of year</b>	<u>2,459,166</u>	<u>2,902,339</u>	<u>5,361,505</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 2,362,747</u>	<u>\$ 3,675,623</u>	<u>\$ 6,038,370</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income (loss)	\$ (499,000)	\$ 748,668	\$ 249,668
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	(8,092)	(35,847)	(43,939)
Prepaid expenses	28,200	13,846	42,046
Accounts payable	97,197	(727,412)	(630,215)
Noncurrent liabilities	195,916	691,122	887,038
Net cash provided by operating activities	<u>\$ (185,779)</u>	<u>\$ 690,377</u>	<u>\$ 504,598</u>
<b>Cash shown on statement of net position</b>	<u>\$ 2,362,747</u>	<u>\$ 3,675,623</u>	<u>\$ 6,038,370</u>

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**SCHEDULE OF POLICE JUROR COMPENSATION**

For the Year Ended December 31, 2019

		<u>SALARY</u>
Robinson, Randall S., Jr.	District A	\$ 14,400
Clampit, Jack	District B	14,400
Caldwell, Walter M., IV	District C	14,400
Reddix, Ollibeth	District D	14,400
Smiley, Shane	District E	14,400
Moore, Patricia A.	District F	3,877
Reed, Anna	District F	3,442
Katz, Kay Kellogg	District F	5,768
TOTAL		<u>\$ 85,087</u>

**Ouachita Parish Police Jury**  
 Monroe, Louisiana

**Schedule of Compensation, Benefits and Other Payments to  
 Agency Head or Chief Executive Officer**  
 For the Year Ended December 31, 2019

**Chief Executive Officer: Erin Shane Smiley., President**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 14,400
Benefits-	
Health insurance	9,740
Basic life insurance	64
Medicare	140
Registration fees	400
Travel	137

**REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS  
AND UNIFORM GUIDANCE**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Ouachita Parish Police Jury  
Monroe, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Ouachita Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise The Police Jury's basic financial statements and have issued our report thereon dated September 30, 2020. It should be noted that we issued an adverse opinion on the Police Jury's aggregate discretely presented components because those component units are not presented with the financial data of the Police Jury's primary government and the Police Jury has not issued financial statements on the reporting entity that include the financial data of its discretely presented component units.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Police Jury's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of The Police Jury's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Woodard & Associates*

**(A Professional Accounting Corporation)**

Monroe, Louisiana

**September 30, 2020**



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Report on Compliance for Each Major Federal Program**

We have audited Ouachita Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2019. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Police Jury's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Report on Internal Control Over Compliance**

Management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of management, the jurors, others within the entity, federal awarding agencies and pass-through entities and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, under provisions of Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Woodard & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**September 30, 2020**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA No.	Pass-Through Grantor ID No.	2019 Expenditures	2019 Passed Through to Subrecipients
<b>Department of Agriculture</b>				
Passed Through Louisiana Department of Social Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	733159	\$ 231,000	\$ -
<b>Total Department of Agriculture</b>			<u>231,000</u>	<u>-</u>
<b>Department of Transportation</b>				
Passed Through Louisiana Department of Transportation Highway Planning and Construction Cluster				
Highway Planning and Construction-Stubbs Vinson Road Project	20.205	H.011743	1,486,564	-
Highway Planning and Construction-Parker Road Project	20.205	H.011742	94	-
Highway Planning and Construction-Edwards Road Project	20.205	H.011747	168,562	-
Highway Planning and Construction-Sandal Road Project	20.205	H.011747	619,521	-
Highway Planning and Construction-Fink's Hideaway Road Project	20.205	H.007065.6	2,856	-
Total Highway Planning and Construction Cluster			<u>2,277,597</u>	<u>-</u>
Highway Trust Fund-Local Road Safety Program	20.206	H.009443	5,278	-
<b>Total Department of Transportation</b>			<u>2,282,875</u>	<u>-</u>
<b>Department of Health and Human Services</b>				
Passed Through the Workforce Investment Board SDA-83, Inc. Affordable Care Act (ACA) Health Profession Opportunity Grant	93.093	90FX0024	100,000	-
<b>Total Department of Health and Human Services</b>			<u>100,000</u>	<u>-</u>
<b>Department of Housing and Urban Development</b>				
Direct Programs				
Section 8 Housing Choice Vouchers	14.871	N/A	2,812,603	-
Passed Through the State of Louisiana - Office of Community Development CDBG Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Disaster Recovery Unit	14.228	684657	77,346	21,628
Passed Through the State of Louisiana - Office of Community Development CDBG Pink Street - Louisiana Community Development Block Grant - Disaster Recovery Unit	14.228	2000288332	172,217	-
Passed Through the State of Louisiana - Office of Community Development CDBG Violet/Iris - Louisiana Community Development Block Grant - Disaster Recovery Unit	14.228	2000288332	101,747	-
Passed Through Monroe Housing Authority and Workforce Development Board Area 81 Jobs Plus Initiative	14.895		79,770	-
<b>Total Department of Housing and Urban Development</b>			<u>3,243,683</u>	<u>21,628</u>
<b>Department of Interior</b>				
Direct Programs				
Payment In-Lieu-of Taxes	15.226	N/A	8,179	-
National Wildlife Refuge Fund	15.659	N/A	10,426	-
<b>Total Department of Interior</b>			<u>18,605</u>	<u>-</u>
<b>Department of Labor</b>				
Passed Through the Louisiana Department of Labor Workforce Innovation and Opportunity Act Cluster Workforce Innovation and Opportunity Act				
Adult Program	17.258	AA-32201-18-55-A-22	719,327	-
Youth Program	17.259	AA-32201-18-55-A-22	1,046,337	-
Dislocated Worker Program	17.278	AA-32201-18-55-A-22	350,461	-
Total Workforce Investment Act / Workforce Innovation and Opportunity Act Cluster			<u>2,116,125</u>	<u>-</u>
<b>Department of Homeland Security</b>				
Passed Through State of Louisiana Office of Homeland Security and Emergency Preparedness				
State Homeland Security Program	97.067	EMW-2017-SS-00058-S01	49,655	-
State Homeland Security Program	97.067	EMW-2018-SS-00016-S01	39,358	-
State Homeland Security Program	97.067	EMW-2019-SS-00016-S01	7,156	-
Emergency Management Performance Grants	97.042	EMT-2018-EP-00003-S01	24,248	-
Emergency Management Performance Grants	97.042	EMT-2019-EP-00006-S01	38,752	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	073-99073-00	647,188	-
<b>Total Department of Homeland Security</b>			<u>806,357</u>	<u>-</u>
<b>Total Federal Awards Expended</b>			<u>\$ 8,798,645</u>	<u>\$ 21,628</u>

See Notes to Schedule of Expenditures of Federal Awards

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

### Note 1 - General

The accompanying Schedule of Expenditures of Federal Awards presents the activities of all Federal awards of the Ouachita Parish Police Jury (the Police Jury). The Police Jury primary government reporting entity is defined in Note 1 to the Police Jury's financial statements. All Federal awards received directly from Federal agencies as well as Federal awards passed through other government agencies are included on the schedule.

### Note 2 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's primary government financial statements.

### Note 3 - Relationship of the Schedule of Expenditures of Federal Awards to the Primary Government Financial Statements

The following reconciliation is provided to help the reader of the Police Jury's financial statements relate federal revenues to the Schedule of Expenditures of Federal Awards at December 31, 2019. The prior period revenues were revenues recognized on the 2019 financial statements for which the expenditures were recognized on a prior year Schedule of Expenditures of Federal Awards.

	<b>Revenues</b>
	<b>Statement D</b>
Major Governmental Funds	
General Fund	\$ 336,959
Public Works	311,932
Capital Outlay - Urban Systems	-
Fire Department	6,719
Public Library	3,549
Correctional Center	4,322
Non-Major Governmental Funds	8,129,886
Revenues per Statement D	<u>\$ 8,793,367</u>
Federal revenue reclassified in 2019 - DOTD	5,278
Schedule of Expenditures of Federal Awards - Schedule 24	<u>\$ 8,798,645</u>

### Note 4 - Indirect Cost Rate

The Police Jury did not elect to use the 10% de minimis indirect cost rate.

### Note 5 - Loans

The Police Jury had no loan or loan guarantee programs outstanding at the end of the audit.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Schedule of Findings and Questioned Costs**

For the Year Ended December 31, 2019

We have audited the financial statements of the governmental activities and each major fund of the Ouachita Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statement, which collectively comprise the basic financial statements and have issued our report thereon dated September 30, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2019 resulted in an unmodified opinion.

**Section I - Summary of Auditor's Results**

*Financial Statements:*

Type of auditors' report issued: Unqualified

Internal Control Over Financial Reporting:

Material Weaknesses  Yes  No

Significant Deficiency  Yes  None reported

Noncompliance material to financial statements  Yes  No

*Federal Awards:*

Internal Control Over Major Programs:

Material Weaknesses  Yes  No

Significant deficiency(s) identified not considered to be material weakness(es)?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Are there findings required to be reported in accordance with the Uniform Guidance? No

Identification of Major Programs:

- CFDA #20.205 Highway Planning & Construction

Dollar threshold used to distinguish between Type A and Type B Programs \$750,000.

Is the auditee a "low-risk" auditee  Yes  No

**Section II – Findings related to the financial statements that are required to be reported under *Government Auditing Standards*.**

There were no findings related to the financial statement audit.

**Section III - Findings or questioned costs for Federal awards, including those specified by the Uniform Guidance.**

There were no findings related to the federal programs.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Summary Status of Prior Year Findings**

For the Year Ended December 31, 2019

The following is a summary of the status of the prior year audit findings and management letter comments reported in the Huffman & Soignier (APAC) audit report dated June 28, 2019 covering the examination of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2018.

There were no findings for the year ended December 31, 2018.



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Keeping you on course!

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

**To the Board of Directors of  
Ouachita Parish Police Jury  
and the Louisiana Legislative Auditor**

We have performed the procedures enumerated below, which were agreed to by Ouachita Parish Police Jury (Police Jury) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) ***Disbursements***, including processing, reviewing, and approving
  - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

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- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**Results:** There was one exception. The Police Jury does not have a Disaster Recovery plan in place.

***Board or Finance Committee***

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes*

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*referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**Results:** This section is exempt because there were not any prior year exceptions.

***Bank Reconciliations***

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3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
  - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**Results:** This section is exempt because there were not any prior year exceptions.

***Collections (excluding EFTs)***

---

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.

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- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.
  - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
  - e) Trace the actual deposit per the bank statement to the general ledger.

**Results:** This section is exempt because there were not any prior year exceptions.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
- b) At least two employees are involved in processing and approving payments to vendors.
- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.])

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
  - a) Observe that the disbursement matched the related original invoice/billing statement.
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Results:** This section is exempt because there were not any prior year exceptions.

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
  - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.])
  - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each

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statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**Results:** No exceptions were noted as a result of applying agreed-upon procedures.

***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
  - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** This section is exempt because there were not any prior year exceptions.

***Contracts***

---

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

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- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.
- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Results:** This section is exempt because there were not any prior year exceptions.

***Payroll and Personnel***

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- 16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- 17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
  - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
- 19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

**Results:** This section is exempt because there were not any prior year exceptions.

***Ethics***

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**The Board of Directors  
Ouachita Parish Police Jury  
Monroe, Louisiana**

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above: obtain ethics documentation from management, and:
- Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

**Results:** This section is exempt because there were not any prior year exceptions.

***Debt Service***

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21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**Results:** This section is exempt because there were not any prior year exceptions.

***Other***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Results:** This section is exempt because there were not any prior year exceptions.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Woodard + Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**September 30, 2020**